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# m e t h o d s

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methods



101	111	121	131	141	151	161	171	181	191
102	112	122	132	142	152	162	172	182	192
103	113	123	133	143	153	163	173	183	193
104	114	124	134	144	154	164	174	184	194
105	115	125	135	145	155	165	175	185	195
106	116	126	136	146	156	166	176	186	196
107	117	127	137	147	157	167	177	187	197
108	118	128	138	148	158	168	178	188	198
109	119	129	139	149	159	169	179	189	199
110	120	130	140	150	160	170	180	190	200

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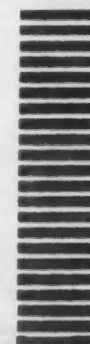
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## Contents

Tax-free income from insurance .....	4
Diagnostics .....	6
8 ways to publicize your company name .....	9
A new approach to life insurance .....	13
Tax quiz on your personal income return .....	16
Thought starters .....	18
How to organize an electronics investigation program ..	21
They've brought the sky inside .....	25
900 room-air conditioners save \$1,500,000 .....	28
Clippings .....	33

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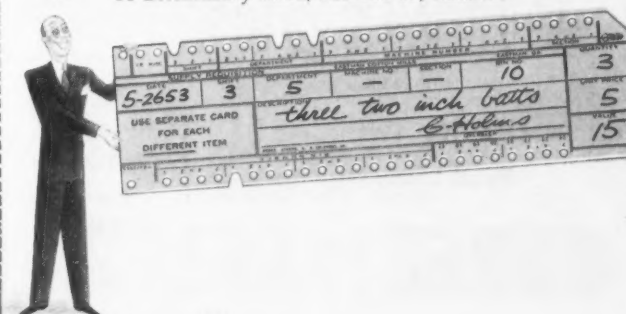
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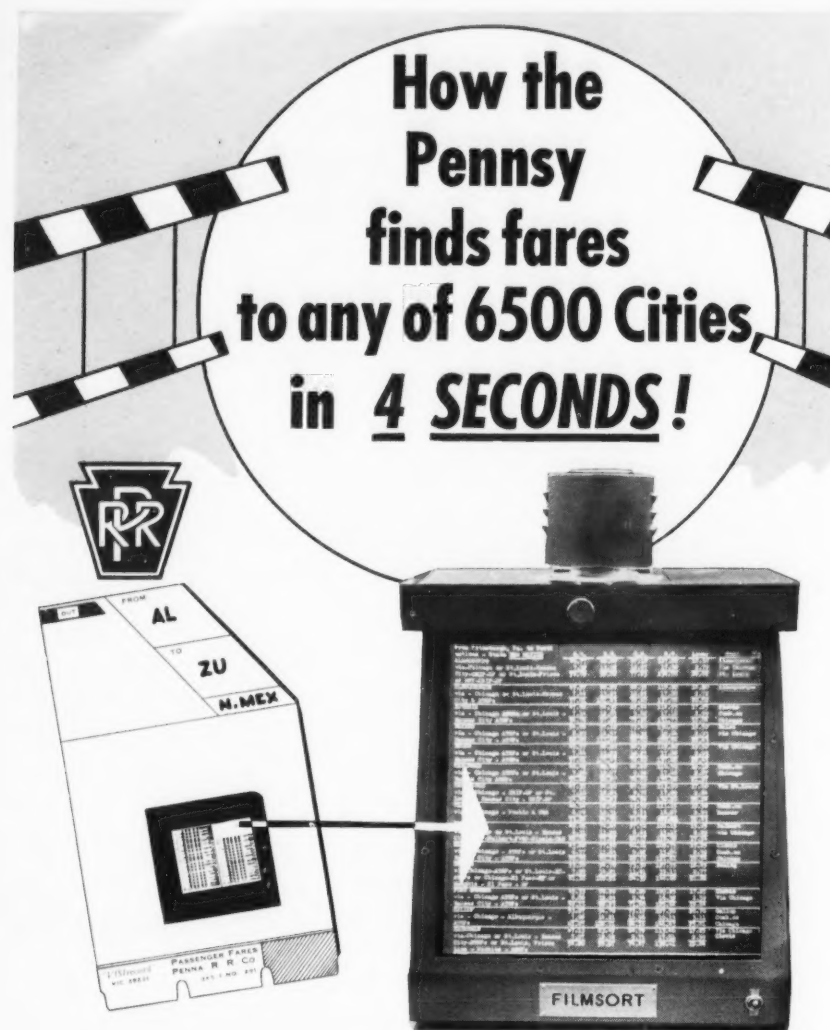
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## Tax-free income from insurance

THE AUTHOR: N. R. Caine, editor of the widely syndicated column, "Tax Pointers," holds a C.P.A. certificate in New York, New Jersey, Pennsylvania and California. He is a senior partner in the firm bearing his name.

Owners of an unincorporated business, as well as professional men "on their own", find that being "their own bosses" forces them to sacrifice many valuable tax benefits that are available to corporate business owners. Part of this tax price lies in their exclusion from the whole field of qualified pension and profit sharing plans, deferred compensation arrangements and other forms of special compensation. It is for this reason that these individuals, more than any other class, should have a thorough and comprehensive understanding of the few remaining types of tax-free income which they can fashion and fit to their retirement and estate objectives.

One of the most important of these types of tax-free income may be created by the proper exercise of the options which are contained in the average life insurance policy. A case in point is the option which is available to life insurance beneficiaries to have the proceeds of the policies paid to them in installments.

### Tax due on difference

Prior to 1940, the Bureau of Internal Revenue ruled that an income tax was due on the portion of each installment which exceeded a proportionate part of the proceeds of the policy. In 1940, one of the federal Appeals Courts decided that this treatment was unauthorized when it was applied to installments which were paid after the death of the insured under an option which had been exercised by him before his death. The Bureau acknowledged the correctness of this decision by amending its Regulation in 1943 to exempt such installment payments from income tax. However, the Bureau specifically limited the exemption to cases

in which the insured exercised the option. The Courts were quick to attack this new position. In 1944, another federal Appeals Court decided that the entire amount of each installment payment was exempt from income tax regardless of whether the insured or the beneficiary selected that mode of payment. The Bureau again changed its Regulations in 1946 to free all installment payments of life insurance which are paid as the result of the death of the insured from income tax. This valuable exemption may be used to great advantage in innumerable family and estate plans.

The benefits of tax-free income are not restricted to the beneficiaries of the insured. The insured, also, may, through careful planning, enjoy tax-free income during his lifetime. The average life insurance or endowment policy contract permits its owner to withdraw his investment in the policy in several different ways. Two of the more common of these optional settlement methods may be described as follows:

1. The owner of the policy may elect to take what is due him under the policy in regular payments to extend over his life; or
2. He may elect a payment method under which he is guaranteed the payment of a fixed and determined number of installments (without regard to his life expectancy or mortality tables).

The first method converts his policy into an annuity contract; the second, into an installment payment contract.

### Typical examples of payments

An illustration of each type of payment will help to clarify the differences in income tax treatment. Con-

methods



sider, for example, an insured person who owns a \$20,000 endowment policy on his life. The policy was issued when he was 36 years old and is to mature when he reaches 65. Just prior to his 65th birthday, he notifies the insurance company that he wishes to receive a monthly income for life. The company advises him that he will receive \$200 each month for at least ten years and for life if he lives beyond the age 75. If the total premiums which the insured paid for the policy amounted to \$15,329, he will be taxed on 3% of \$15,329, or \$459 each year. Thus, \$1941 of the \$2400 received each year will be tax-free until after the eighth year at which time the entire yearly payment of \$2400 will be subject to income tax.

The same insured person also carries an endowment policy which he took out at the age 36. This policy provides that he will be paid \$200 per month for fifteen years beginning at age 65. He paid premiums totalling \$21,929 for the policy. He will not be liable for any income tax until he has received back more than \$21,929 in monthly payments. Thereafter, each subsequent payment which he receives will be taxed.

The owner of the average endowment life insurance policy may collect the proceeds of his policy at its maturity in one lump sum, in fixed installments over a term of years or as fixed-period payments. The selection of the ultimate settlement method should revolve around the following question: *Does the insured realize any taxable income at the time that his endowment policy matures?*

#### Lump sum payments

If the insured elects to take the proceeds of his policy in one lump sum at its maturity, the tax consequences are as follows: His profit on the policy—this is measured by the difference between the proceeds and its net cost—is fully taxed to him in the year of the policy's maturity. The tax, under these circumstances, is on the difference between the *net* premiums which the insured paid for the policy and the proceeds at its maturity. Moreover,

this profit is fully taxed at ordinary rates; it does not constitute a *capital* gain. If he elects to take the proceeds under the other methods, the self-same results will follow if he exercises such options *on* or *after* the maturity date of the policy. Under such circumstances, the policy-holder is in the same position as if he had actually reduced the proceeds to cash and then reinvested them in a different payment contract.

For example, the proceeds of an endowment policy total \$20,000 at its maturity in 1953. The insured paid \$16,000 in premium payments during the life of the policy. One day *after* the maturity of the policy, he elects to take the \$20,000 in monthly installments for the next ten years. This taxpayer will have to pay an income tax on the \$4000 profit in 1953, the maturity date of the policy. On the other hand, had he made this election *before* the maturity of the policy, he would have escaped the necessity of paying the tax on the \$4000 in the year of the policy's maturity. The \$4000 would then have been taxed to him, if at all, only as and when the fixed-term installments that he receives on the policy exceed its cost.

#### Changes benefit prior to maturity

If the insured plans to exercise his optional rights under the policy, he should give full consideration to whether the exercise *before* or *after* the maturity date will render him the greater tax benefit. The election can be exercised for the benefit of others besides the insured. The taxing authorities have ruled that an insured person, who prior to the maturity of the policy irrevocably designates a beneficiary to receive the proceeds of the policy in installments, will have no income tax to pay at the maturity of the policy. However, he may be subject to a gift tax on his election if his gift tax exemptions are insufficient to cover the resulting gift. Under present rules, the value of his gift for gift tax purposes would be measured by the cost of a policy which would provide the beneficiary with the same payments. m/m

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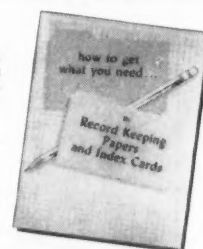
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# diagnostics FOR MANAGEMENT

by Leslie M. Slote, Ass't. to the Pres., Ketay Mfg. Corp.

question

*Can you give me a nutshell explanation of a good "all purpose" merit rating system and how it is handled?*

diagnosis

Maybe the best method would be to describe the system used in our company, since I am most familiar with it. We introduced a Merit Rating System to review, evaluate and rate employees' performance on the job for two major purposes: to grant rate increases to employees and to help workers correct sub-standard performance to improve their chances for being upgraded. Other benefits accrued from this program, which will be pointed out later.

The "Employee Performance Report" was designed for use in rating factory workers and the characteristics or traits listed were chosen as being particularly applicable to the factory workers. *Different characteristics would have to be selected for the rating of*

*other types of work such as clerical, office or supervisory jobs.*

The ratings are made twice a year by the employee's immediate supervisor, who is in direct contact with the employee and can accurately appraise his performance on the job.

We call the supervisor in and have him make his ratings under the constant guidance of one of our experienced personnel administrators, who explains what we are trying to accomplish and how to do it and is always present to answer questions and resolve rating difficulties. The person making the rating is asked to refer to written records wherever possible to avoid vague impressions and not to allow personal feelings such as prejudice, favoritism or vindictiveness to enter the picture and, above all, not to be carried away by isolated instances (either good or bad), which are not really typical of the employee's usual performance.

The supervisor understands this and makes every effort to comply because

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ATTENDANCE & PUNCTUALITY	-5 □	4 □	8 □	10 □						
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WILLINGNESS & CAPACITY TO LEARN										
WILLINGNESS TO ACCEPT RESPONSIBILITY FOR OTHERS										
ABILITY TO GET ALONG WITH OTHERS										
LEADERSHIP ABILITY										
TOTAL						INCREASE RECOMMENDED				
						<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> SEE OTHER SIDE				

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he knows that he must face the employees later and justify any substandard ratings that he may make. Supervisors must be warned against the so-called "halo-effect" which means that once an employee is rated either high or low in any one characteristic, the tendency is to rate that man the same in other characteristics. This shortcoming can be minimized by having the raters evaluate each characteristic separately.

We compensated for this not only by rating each employee individually on all traits, but by also taking employees on similar jobs under the same supervisor and comparing them horizontally (i.e. man to man) on each trait to place them in relative order of rank, resulting in a truer performance evaluation in that particular trait.

For example, taking "quantity of work" as the trait to be rated horizontally, the supervisor is instructed to pick the two employees who rate highest and lowest in this factor and then rate all his other workers in this trait in relative order of rank from the highest to the lowest.

The fact that no two supervisors may rate alike or with comparable consistency, is of no importance if results are interpreted on the basis of the individual supervisor's ratings, rather than lumped as a whole for the entire shop.

The meanings of the characteristics and ratings are explained to the supervisors who are trained to use as wide a range as possible in rating each characteristic. The form is a simple ballot box check-off (*see cut*). The rating job consumes time, but it is well spent. We start far enough in advance of a scheduled completion date and give each supervisor several sessions to complete his rating job. Explanatory remarks or pertinent data are filled in on the reverse side of the card. The factors relating to "potential for advancement" are checked off for future use in selecting leadmen or supervisors. Then, after all the ratings are completed, the Personnel Department uses a point-rating profile card (*shown in red on cut*), weighted to emphasize the most important characteristics. This gives a score to each employee.

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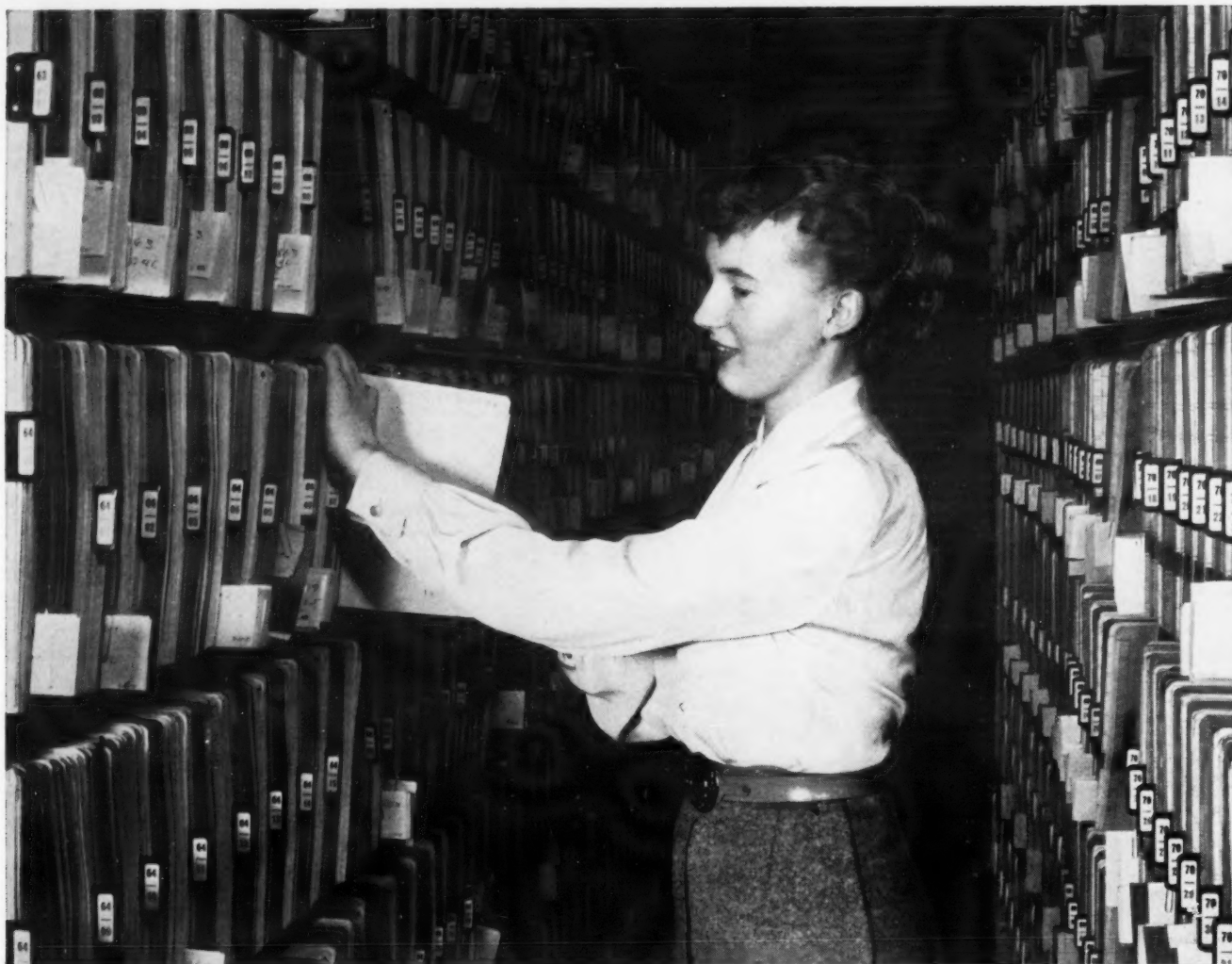
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(Circle 133 for more information)

Each supervisor's rating scores are then arrayed in order, from highest to lowest (small point differences in scores are insignificant) and the supervisor evaluates the total picture on each of his workers and selects those who will or will not receive the merit increases. In some companies, final selection is done by using statistical analysis of each supervisor's scores to establish equitable cut-offs in each department.

The final phase of the merit rating program is perhaps the most important. Employees whose overall ratings are poor, or who are sub-standard in any performance traits, are called into Personnel for counseling. The employee has an opportunity to face his supervisor at an informal conference, under experienced guidance. The conference method of discussion is used between the supervisor and the employee — the personnel man merely guides the talk along constructive channels. Friendliness is the keynote and the employee is made to feel at ease.

The purpose of the program is explained to the employee by stating that we are trying to evaluate performances of all employees fairly and to help those who did not meet standards in certain areas to improve and be eligible for merit increases or for promotion at the next rating period. Good points are spoken about first and the man is praised for good performance in these areas. Then, detailed analysis is made of his weak points with the supervisor outlining a plan for improvement tailored to the specific needs of the employee.

As testimony to acceptance of the plan, our Union Steward asked to sit in on one conference and when it was completed, praised it as being eminently fair and gave the program his complete support. Management, from first line supervisors to top level executives, believe in and actively support the merit rating program because it serves as a means of analyzing employee performance, gives credit where credit is due, shows areas where training and coaching are needed to bring out best abilities, stimulates employees to improve and helps morale by stimulating confidence in management's fairness and desire to help its employees' progress. m/m



# EIGHT WAYS to publicize your company's name

HERE'S HOW VARIOUS FIRMS CAPTURE THE ATTENTION  
OF PRESENT AND POTENTIAL CUSTOMERS

Somewhere between paid advertising and "free" publicity is a relatively unexplored area for profitable public relations work. But—perhaps because it is difficult to define as an "area"—few businessmen ever attempt to exploit it.

In recent months *Management METHODS* has scrutinized several dozen ideas and devices used by a variety of different firms to capture the attention and interest of potential customers. Eight are reported here. While they are not necessarily the eight "best," they do serve to indicate the breadth of opportunity available *whatever your line of business*. In analyzing the examples we had available, two major characteristics seem to be common to all: they offer something for nothing and, more important, they assist the potential customer in a fairly direct manner.

**TARGET: To retain old and attract new customers by extending an existing in-plant facility to the general industry.**

A company that makes turn-tables and animated mechanisms for display purposes provides a "related-product" information service for anyone who has a problem. Gradually, by word-of-mouth, the company's name is being spread throughout its industry. Gale Dorothea Mechanisms, New York City, supplies this service to customers and non-customers alike—free of charge.

Originally, information files were maintained only to assist company designers in their work. After years of compilation, they grew to a point where a special staff was needed to keep the material up-to-date and cross-

filed. Once having the file, it was relatively simple to make it available to others.

When the service was initiated, response was gratifying. In many cases, users of the service report they receive better data than manufacturers' distributors (and sometimes even the manufacturers themselves) supply.

Most requests are handled by telephone. If information is not contained in the file, it can often be obtained through an established network of other contact sources.

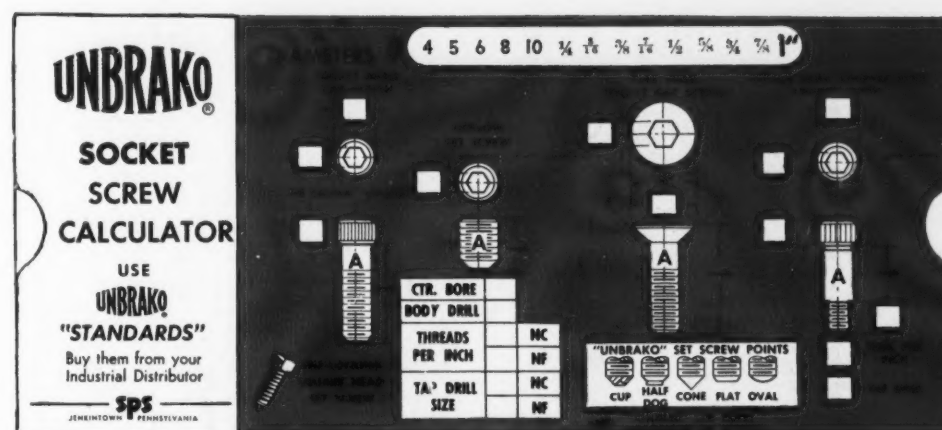
The value of the service is two-fold. It introduces the company to potential customers. It also cements good relations with existing customers who feel the firm is doing more than is called for in a buyer-seller relationship.

**TARGET: To generate good-will by giving "something extra."**

A financial institution, realizing that on occasion its customers require confidential meeting places, has made space available for such purposes. For its account-holders, and those of its correspondent banks, the Chemical Bank & Trust Company of New York has set aside facilities to accommodate from two to one hundred people.

When corporate management wishes to discuss a stock issue with underwriters, if a competitor is to be met on "neutral" ground or if an emergency directors' meeting must be held, the bank offers comfortable and well appointed quarters. Secretarial and telephone service are provided for individuals during normal business hours.

Along the same lines, one company



An example of an item which is useful only to potential customers.

in up-state New York maintains a transcribing and typing bureau for visitors to its plant. Short or emergency letters are dictated, by phone, to a central location. Secretaries type them, and see that they're mailed. This suggests an opportunity for any company with frequent callers from out-of-town: set aside a space, complete with desk, telephone and dictating machine. Your thoughtfulness will be remembered.

**TARGET: To get product data to users of screws and fasteners.**

Ostensibly to encourage manufacturers to use standard rather than special fasteners, a slide-rule-type calculator was produced and distributed without charge by the Standard Pressed Steel Company, Pennsylvania, one of the largest producers of socket-head screws.

The calculator itself is a jack-of-all trades. It gives vital dimensions on threaded units manufactured by SPS, as well as general information such as threads-per-inch, drill sizes, standard diameters and decimal equivalents.

It is pocket-sized for convenience in carrying and using. Naturally, the SPS trade-mark and brand name appear on both sides of the device.

By making the data very specific, only users of screws will keep the calculator, with its advertising message ever-present. Others simply will not find the information useful in their work.

The basic idea of combining utilitarian information with a message may also take such form as calendars, desk-top accessories or wall charts. They should be made well to last a long time. The criterion: Are they useful?

**TARGET: To get pictures of company products in the trade press.**

A manufacturer of portable power tools, the Mall Tool Company of Chicago, regularly obtains a showcase for its products by offering a service to editors of trade publications. The company distributes an offset photograph "album" containing over thirty miniature photos with captions, which show how power tools are used on various jobs.

(next page, please)



## A head full of figures

31 7 23 3  
52 231 26 13

## ADDO-X puts your figures in order

**ADDO** MACHINE CO., INC.

145 WEST 57th STREET, NEW YORK 19, N. Y. CIRCLE 5-6940

Exclusive U. S. Distributors: Addo-X Adding Machines  
Multa Calculators — Roneo Mimeo Machines

**A**nd there's nothing like the new ADDO-X . . . with the plus feature SML\* . . . to handle them for you with speed, accuracy and complete simplicity. But that's not all!

The exclusive **STEP-O-MATIC LEVER** makes the ADDO-X a calculator as well . . . when used for multiplication.

This . . . plus ADDO-X's symmetric keyboard and precision built mechanism . . . makes ADDO-X the most advanced adding machine in the business machine field.



Write for new illustrated folder and full details.

**\*STEP-O-MATIC  
MULTIPLIER LEVER**



Albums were sent to all business papers circulating among power tool users. A covering letter explained the service and asked the editors to keep the album on file. When a story calling for power tool illustrations comes along, the letter advises:

"Find the photo you want in the album. Order it by number and we will send it to you *within 24 hours*, with permission to use it in any way your story requires. If you can give Mall a mention, our thanks, but use the photo in any event with our compliments."

Conceived only as an aid to business paper editors, there is no request for payment. Editors recognize the value of a fast, dependable photo service and rarely does an article fail to carry the words "Photo courtesy of Mall Tool Company" when one has been used.

**TARGET:** *To educate future engineers about the value of an existing product, encourage young graduates to seek employment with a company and develop new applications and design ideas.*

A contest was held for undergraduates in engineering schools in the United States and Canada. The purpose was to find designs for new applications of the company's products. The company makes a component for the original equipment market and design engineers play an important part in specifying their product.

Even those who didn't enter the con-

methods



test were made aware of the firm's existence and the nature of its products. Initial publicity came, as a matter of course, when the contest was announced in college publications, trade journals and general newspapers. College faculties spread the word when they encouraged their students to compete—taking the logical view that the contest was a practical way of supplementing classroom procedures.

Primarily planned as a long-term promotion, with benefits that will not be completely realized for years to come, results to date have already justified the cost. The company is now weighing the advantages of making the contest a regular annual event.

**TARGET:** To educate retailers about the pitfalls in their businesses, so they might prosper and become better customers.

Printed material can often do a tremendous job of quietly pre-selling a product. National Cash Register Company used the printed word to advantage when they issued a text-book, *Establishing a Retail Business*. It was designed to help a newly-formed business get started and to help an established one to grow bigger, thereby increasing the number of potential cash register purchasers.

The book gets right down to cases, from how to estimate the purchasing power of a trading area ("... telephones per thousand population, cars per thousand population, number of bank depositors . . .") to grouping stock on shelves ("... arranging food stocks vertically sells more than a horizontal grouping . . ."). It also covers such items as how to figure mark-up, using window displays and lighting, retail salesmanship, purchasing, merchandise control, the pros and cons of self-service, handling applications for credit and even how to answer the telephone.

National Cash Register believes that as retailers prosper and expand, they will need more NCR products. By helping the expansion along, they are helping to create new customers.

**TARGET:** To create the habit of "dropping in" to retail stores.

A missing button or an unexpected

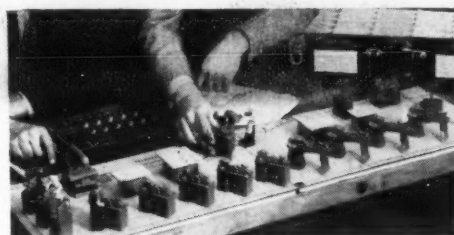
stain on one's clothing can be embarrassing. If the embarrassment could be handled quickly and without fuss, a feeling of appreciation and friendliness would result.

So reasoned the management of Wallach's, a chain of ten retail haberdashery stores in New York. The firm thereupon offered a series of emergency services for men in such predicaments.

The vital button will be sewn on in a hurry, whether or not the suit was purchased from Wallach's. A disfiguring spot due to a luncheon accident or a soiled hat are handled in the same manner. Similar services extended to the public include replacing broken shoe-laces, supplying plastic collar stays and repairing torn loops for hanging suits and coats, all at no charge.

**TARGET:** To get the jump on competition when selling machine tools.

Scale models of machine tools, for making shop layouts, are loaned to any company planning a new shop or rearranging existing equipment. The South Bend Lathe Works supplies models of the machine tools in its line, together with floor-plan layout sheets



to scale and even statuettes of mechanics. They ask only that the borrower pay shipping costs both ways and return the models promptly.

With the kits, the prospective customer can quickly sketch his shop floor plan, then move the tool facsimiles around until a satisfactory arrangement is worked out. Many errors not seen on a two-dimensional draftsman's layout become obvious when an actual model is used.

Merely having a floor plan built around South Bend's machine tools is, in itself, a powerful stimulus to sales. The company, knowing in advance who is considering the purchase of the products they manufacture, can alert their sales department to a prospective purchaser. m/m

JANUARY

SUN	MON	TUES	WED	THURS	FRI	SAT
					1	2
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

10:30  
Browne-Morse  
Salesman

12:30  
Lunch with  
J.R.B.

2:30  
Board Meeting

\* Bearing type Raceways -  
Exclusive feature - eliminates excessive wear

\* Ball running ratios - Load equally distributed to all parts of the arm at all times

"natural touch" handles  
Drawers easily removed for interchanging

"feather touch" action - 5 1/4" pull opens

drawer with 90 lb. load  
2-3-4-5 drawer heights - leg & letter sizes

100 year use test showed no measurable wear  
Sounds like a GOOD deal

✓ RECOMMEND PURCHASE  
T J.

**Browne  
Morse**  
COMPANY  
MUSKEGON, MICHIGAN

ARCHITECTS OF EFFICIENCY  
FOR  
AMERICA'S OFFICES

(Circle 107 for more information)

# This is the *Davidson...*

...the remarkable multi-purpose reproduction unit. The only one of its kind.

Compare the Davidson with any duplication method in the field.

The Davidson *prints* letterheads and *embosses* the stationery, all in one operation. It *imprints* advertising material. It functions as a *duplicating* machine that reproduces maps, engineering drawings — anything that is drawn, typed, ruled or written, as well as a host of other required materials.

The Davidson prints by the offset method (both wet *and* dry) or by letterpress (employing electrotypes, type slugs *and* rubber plates). Changing from offset to letterpress requires only a matter of minutes.

This great flexibility of the Davidson means money-saving advantages for you. On the Davidson you can reproduce office forms, letterheads, leaflets, house organs, etc., by whichever method is the most economical and efficient for you. The Davidson is so simple to operate that any man or woman need be trained for only a short time before he or she is in full command of the machine.

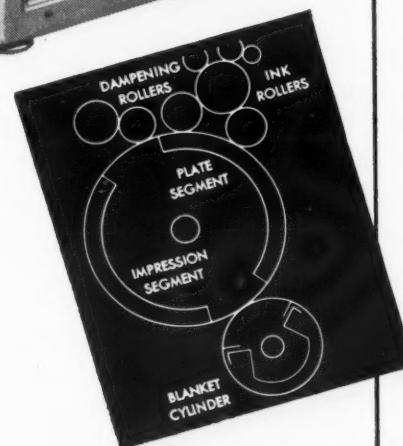


## ONLY THE DAVIDSON OFFERS YOU THIS FLEXIBILITY

With the same unit you can do:

**LETTERPRESS PRINTING  
DRY OFFSET PRINTING  
WET OFFSET PRINTING  
RUBBERPLATE RELIEF PRINTING  
EMBOSSING  
IMPRINTING & NUMBERING  
AND MANY OTHER OPERATIONS.**

DAVIDSON SALES AND SERVICE IS NATIONWIDE. IF, HOWEVER, A DAVIDSON REPRESENTATIVE IS NOT CONVENIENTLY NEAR, WRITE FOR INFORMATION ON DAVIDSON'S MULTI-SAVING SYSTEM.



Here's the secret of Davidson's multi-purpose reproduction:

### The 2-Cylinder Principle

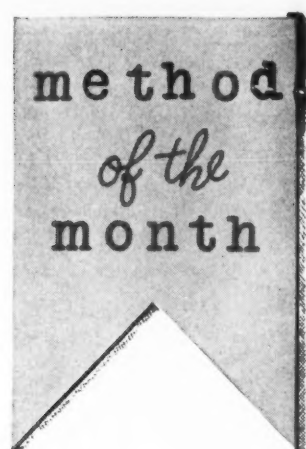
For offset, the impression plate and offset plate are combined on one cylinder... the lower cylinder serves as a blanket cylinder. For letterpress the upper cylinder holds type, curved plates, etc... the lower cylinder then becomes an impression cylinder. Ask your Davidson salesman to show you the 2-cylinder principle in operation.

**DAVIDSON CORPORATION** DEPT. H-41, 29 RYERSON STREET, BROOKLYN 5, NEW YORK

A subsidiary of Mergenthaler Linotype Corporation

(Circle 114 for more information)





IF COST IS PREVENTING YOU FROM ACQUIRING NEEDED PROTECTION, HERE'S

# A new approach to life insurance

- Could your enterprise use more life insurance for business purposes, whether key-man, stock-retirement, deferred compensation or buy-and-sell agreement funding?
- Is the cost the only factor preventing such a purchase?
- If your answer is "Yes" to both of these questions, there is a solution available providing amazing results at unbelievably low cost.

A few case histories might help to point up situations which can be helped by this plan. Each is a typical business situation.

**1** The "B" company had in force \$750,000 of line insurance on the lives of 15 executive-stockholders. The purpose of the insurance was to provide funds at the death of an insured to be used to purchase back the stock owned by the decedent. When originally purchased, the amounts on each life were felt to be adequate. However, in the intervening years the corporation had grown to the point where the stock was now conservatively valued at \$3,000,000. Obviously, more insurance was needed. A \$28,000 yearly premium was already being paid and even to raise the amount of insurance to \$1,500,000 would bring the total premiums required to well over \$60,000 per year. Since these premiums are not deductible for tax purposes, at least \$120,000 must be earned before taxes, ignoring excess-profits tax, to meet the insurance requirements alone. This in itself had deterred company action on this badly needed purchase. In addition, it was felt that as much of

the earnings as possible should be re-invested in the expansion of the enterprise. Using the plan to be described later, it was possible to effectively double the insurance coverage at no increase in corporate outlay.

**2** The "C" company, a partnership, was conservatively valued at \$1,000,000. The three partners, each having equal participation, were desirous of entering into a purchase and sale agreement and providing the necessary funds with life insurance. To purchase \$300,000 of insurance on each life would require a total annual premium of about \$30,000. The premiums not being deductible for income-tax purposes, the business must earn \$60,000, assuming the partners in only a 50% surtax bracket, to pay the premiums and this must be earned before a partner had any take-home pay. This seemed too formidable and the purchase of only \$100,000 on each life (at a total premium outlay of about \$10,000 with the balance of a partner's share to be paid by notes) was being considered. Through the use of the new plan, \$300,000 was purchased on each life with a combined first year outlay

of about \$500. Over the first 20-year period the effective protection per life averaged \$240,000 and the combined annual cost did not reach \$10,000 until the 20th year—the average annual outlay being only about \$5,300.

**3** Company "D" was a relatively new business. It had clicked since its inception and now business was booming. Every available dollar of earnings as well as maximum credit facilities were required for expansion and production purposes. Insurance was badly needed not only to protect the original investment and the great future profits so certain to accrue but also to increase credit facilities. However, even \$100,000 of term insurance on each life would require about \$3,000 per year in premiums. Again this was after-tax money. A plan was installed with \$200,000 issued on each life with a first-year outlay of about \$250. Not only were greater death benefits immediately available but it would be 12 years before the cost equaled the term insurance cost. At the present rate of progress, costs 12 years hence or later would be no problem to a growing company. (next page, please)

## Do YOU Have Duplicate Records All Over the Place?

Have you 8 or 10 copies of the same form filed in as many different departments? Multiply that by all the forms you use and see where you are space-wise.

The answer?—possibly one properly centralized file planned to fit your own use or 3 or 4 centralized units in strategic locations with *one* supervisor over all. From our study of paper traffic throughout your office we can custom-build a plan best suited to your needs. The results?

- Saving of space, time and clerical effort.
- Simpler, more uniform filing system.
- Duplicates eliminated before they get into storage.

For 30 years we have been organizing records from their beginning to their destruction. WHO ELSE HAS?

Send for our current issue of Record Trends to give you new ideas on Records Management.

### RECORD CONTROLS, INC.

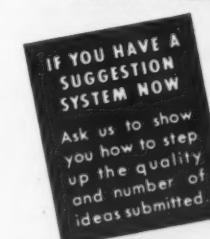
209 S. LaSalle St., Chicago 4, Ill.  
Room 805, 516 Fifth Ave., New York 36, N. Y.  
(Circle 144 for more information)



## HOW Your Employees Can Help Save Time and Materials

A quarter billion dollars is a conservative estimate of the value of workers' ideas to American industry last year. Unless you have an employee suggestion system you didn't share in this saving.

There's nothing complex or difficult about installing and operating such a system. Thousands of plants and offices have done it. We furnish everything you need—including know-how. If you employ more than 80 people, write for details.



### PERSONNEL MATERIALS CO.

201 N. Well Street, Chicago 6, Illinois  
(Circle 131 for more information)

# Get Sharper Photocopies



**of ANY Original  
in less than one minute**

**with the  
NEW Peerless  
DRI-STAT  
Process**

**P**enciled notations, colored inks, stenciled or spirit-process duplicated matter — *anything* on the original will reproduce clearly in a DRI-STAT photocopy. Halftones come through clean, not muddled. Areas printed in color will reproduce in black-and-white without losing detail. Even originals on colored stock make clear DRI-STAT copies.

DRI-STAT papers — the result of many months of Peerless research — possess greater latitude of response, can copy a much wider range of original matter. Careful balancing of the emulsions on DRI-STAT papers with the chemicals in the processing solution gives you a print with good blacks and clear whites in sharp contrast — often better than the original.

#### **Why Retype, Retrace, or Rewrite it? DRI-STAT it**

Anyone in your office can quickly master the technique of making DRI-STAT copies. No extra help with special training is needed. No darkroom is needed.

#### **Convenient, Compact, Fast**

DRI-STAT equipment can be used right in the departments that need photocopies. The originals never leave your possession. Copies are ready in less than one minute. Units plug into any 110-volt a-c. current.

**Clip or staple to your business card or letterhead →**

#### **A Tested, High Quality Product**

DRI-STAT papers are manufactured by Peerless Photo Products, Inc., well known for its high quality photocopying materials and particularly for dependable batch-to-batch uniformity. DRI-STAT is sold only through factory-trained Peerless distributors, well qualified to give you professional counsel on modern reproduction methods.

#### **Ask for a Demonstration**

Try DRI-STAT papers and machines on your own work. For a demonstration, call or write your nearest Peerless distributor. If you're not sure of his name, clip and mail the coupon and we'll put you in touch with him.

DRI  
STAT

DRI-STAT Division  
PEERLESS PHOTO PRODUCTS, Inc.  
Shoreham, Long Island, New York

☐ I'd like to see a demonstration of DRI-STAT on my work.

☐ Please send me your free brochure on DRI-STAT papers and machines.

Name.....

MM-1

(Circle 130 for more information)

#### **How the plan works**

The plan involves the purchase of life insurance contracts *with the premiums paid by loan instead of from capital*. The same net protection is provided as by an orthodox cash purchase. In the orthodox purchase, the cost is the premium paid plus a hidden cost, namely loss of interest on monies diverted for premium payments. The true net protection provided is the face amount of the contract plus dividends, if any, less the cost. In the plan being discussed, the cost to the purchaser is interest on the premiums. Since this interest is deductible for income-tax purposes the actual net outlay is the after-tax cost of interest. At death, the amount of loan, namely the sum of the premiums to the date of death, is deducted from the face amount plus dividends, if any, thus arriving at the same net protection as in the orthodox purchase.

The plan has the advantage in that the difference between the premium required and the net interest due is available for other investment purposes. In most cases management feels that investment in their own business (the place they know best for investment) will prove far more profitable than in any other medium. If an accurate accounting could be kept of these investment results and then added to the benefits provided by the plan, the total would be greatly in excess of the benefits derived from an orthodox purchase.

The monies required to pay the premiums as they fall due are borrowed from a bank. A bank is used since on this type of loan the current prime money interest rate is granted and that rate is lower than the rate available in the insurance contract itself. Of course, the policy loan rate is the ceiling on interest rates.

In the early years, the policy's guaranteed cash values plus dividends will not equal the sum of the premiums paid — the amount of the loan. The difference, plus a small margin, must be covered by the deposit of collateral with the lending institution. The amount required varies with the type of contract used and the age involved.

A few details and some of the background of case history #3 might prove

methods



interesting. The advisers to this firm had recommended the purchase of term insurance in the amount of \$100,000 on each of the three lives involved. We were called in to underwrite the purchase and make recommendations as to the form of coverage. It was evident that long term coverage should be purchased, with a correspondingly long conversion period, so that two alternatives were considered. One was 5 Year Renewable and Convertible Term insurance requiring an initial outlay of \$2,630 per year during the first five years, \$3,458 the next five years, \$4,881 the next five years and \$6,919 for the next five years. Hence, for coverage over the first ten years, the minimum period to be considered, the annual outlay would average \$3,044 and over a 20-year period would average \$4,472. Conversion was possible at any time during the 20-year period. The other alternative was level premium 20 year term requiring an annual premium of \$3,647 with conversion available at any time prior to the end of the 16th year.

Because of the lower initial outlay and greater flexibility, a tentative approval of the 5 Year Renewable plan was given.

#### A variant plan with similar benefits

The other plan offered for consideration involved the purchase of \$200,000 on each life on the Life Fully Paid at Age 65 plan using the bank loan principle. The total annual premium was \$15,984. At 3% interest, the then current prime money rate, the gross interest the first year was about \$480. Since this interest was deductible for income tax purposes, the net interest cost in a 50% surtax bracket became only \$240.

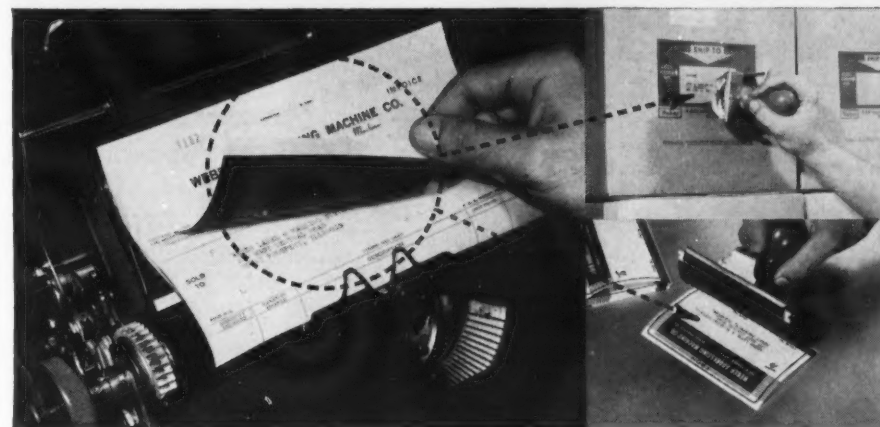
As each additional premium was borrowed, the interest cost increased by \$240 per year, that is, on a loan of two premiums the net interest was \$480, on five premiums \$1,200, etc. Collateral was, of course, required and this amounted to \$15,500 the first year, increasing to a maximum of about \$25,000 in the 7th year and then reducing so that at the end of the 20th year collateral was not required, the insurance contracts then being self-sufficient for loan purposes (see chart below).

Why did this appeal and why was it purchased? Obviously the death benefit at all times during the 20-year period was greater than the \$300,000 total death benefit to be provided under the term plan. Next, the annual outlay was always less than the premium required on \$300,000 of 5 Year Renewable term insurance.

Thirdly, termination costs were very good in the early years and substantially better over the 20-year period. For example, termination of the plan at the end of ten years would be \$36,240 as compared to \$30,440 on the term insurance plan. In other words, the much greater death benefit had been provided, for only a 20% increase in termination cost. In this has been ignored the advantages of having had additional working capital of about \$17,000 over that same period. Termination at the end of 20 years would be \$49,680 as opposed to \$89,440 if the 5 Year Term contracts were continued that long. This was a substantial difference in cost with a higher death benefit always having been provided.

If conditions warranted, decreases in loan or in continued borrowing could be effected at any time. In other words, conversion to permanent insur-

## NOW... SHIPPING PAPERWORK SIMPLIFIED TO CUT COSTS



*New WEBER TAB-ON STENCIL is typed with forms, then used to address labels, tags, and direct-to-containers*

Before your product can be shipped, paperwork must be made out and containers addressed. Here's a system that will help you do both in less time, with less labor.

Typist sticks Tab-On Stencil to bill-of-lading or invoice form over the "Ship To" area. In one typing the forms and stencil are prepared with the ship-to address. Then the Tab-On Stencil is sent with the shipping copy to the shipping department where it is clipped over the pad of

an RJ-1 Hand Printer. After operator addresses the necessary labels, tags, or containers at the rate of 40 to 50 per minute, he destroys the stencil. Final result: typing time saved, shipping errors eliminated, costs cut.

**FINEST HAND PRINTER IN USE TODAY—WEBER RJ-1**



Fast, clean. Reservoir holds enough ink for 7,500-10,000 prints. Can be supplied with one or two counters for count control.

another

**Weber**

system

WEBER LABEL AND MARKING SYSTEMS  
Div.—Weber Addressing Machine Co.  
Mount Prospect, Illinois

MAIL FOR FOLDER ON TAB-ON SYSTEM & RJ-1 HAND PRINTER

Company \_\_\_\_\_  
Individual \_\_\_\_\_  
Title \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_ Zone \_\_\_\_\_ State \_\_\_\_\_

WEBER LABEL AND MARKING SYSTEMS  
Dept. MM-4, Mt. Prospect, Illinois

(Circle 143 for more information)

#### Schedule of Costs, Cash Values and Benefits

Year	Loan	Total Cash Value	Collateral Required	Net Interest	Total Net Interest	Net Death Benefit
1	\$ 15,984	\$ 600	\$15,384	\$ 240	\$ 240	\$584,016
3	47,952	26,100	21,852	720	1,440	558,348
5	79,920	56,400	23,520	1,200	3,600	532,080
10	159,840	136,800	23,040	2,400	13,200	468,960
15	239,760	223,800	15,960	3,600	28,800	411,240
20	319,680	320,400	—720	4,800	50,400	367,320

ance for any amounts desired up to the original \$600,000 was within control of the purchaser at times most advantageous and convenient to him and at premium rates based on the original ages of the lives insured—not at higher ages and rates at the conversion dates.

On carefully weighing all of these factors, both positive and negative and with the collateral requirements being capable of solution, this plan was purchased.

The plan is equally as applicable to individual purchases of insurance for personal purposes. Increased family

protection and tax funds, for example, can be provided at a lower cost than by any other method.

The applications of this plan must be expertly handled and tailor-made for each particular situation. There is no pat formula or standard package. Since it is a specialty, just as are pension or profit-sharing plans, one should not expect any local agent or broker to be equipped to handle the details involved.

For more information about this insurance plan, Circle number 187 on the Reader Service Card.

# LeFebure

## M-K ADJUSTO TRAY-BINDERS and Hi-Lo STANDS

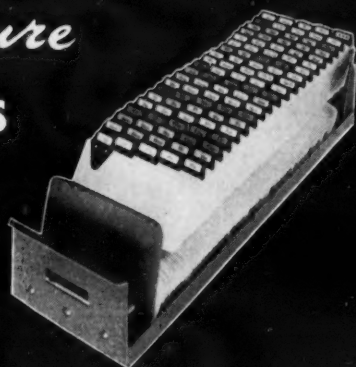
Easy adjustable  
stands made to fit  
one or more tray-  
binders —  
EXACTLY!



# LeFebure

## SORTERS

SAVE TIME  
SAVE WORK  
SAVE SPACE



## STEEL BANK and OFFICE UNITS

TO FIT YOUR NEEDS AND SPACE.



Tray housing, counter units, teller units, accounting machine desks, savings tubs, money buses, double capacity files and cycle billing equipment... insulated if required.

TRAINED REPRESENTATIVES IN  
MOST PRINCIPAL CITIES



Complete Line of Tray-Binders,  
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Housing Equipment.

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CORPORATION  
CEDAR RAPIDS, IOWA

(Circle 122 for more information)



# TAX QUIZ

on your personal  
income return

Uncle Sam has a test in store for you —one that will flatten your pocketbook if you fail it. The examination date is the "15th day of the third month after the close of your taxable year"—March 15th for most taxpayers because they use the calendar year. Your exam paper is the federal income tax form. To learn some facts which may help you pass, try your hand on these seven questions. If you don't get them all right, you are in danger of overpaying your taxes. This test is based on material from the American Institute of Accountants, the national professional society of certified public accountants. In all these answers it is assumed that transactions are made in good faith and no special circumstances exist which would alter the effect.

**1** Your wife did some work as a substitute teacher which brought in less than \$600. She wants a refund of the tax withheld from her pay. You should . . .

- Let her file a separate return to get her refund, then file your return claiming exemptions for both of you.
- Advise her to file a joint return with you.
- Each file a separate return claiming one exemption.

*b. A joint return is best for husband and wife, except for unusual situations, including some involving medical expenses and capital losses. It's wise to figure the tax both ways before deciding. If your wife uses her exemption in a separate return, you are not allowed to claim it in yours.*

**2** You own several types of securities. Which of the following is taxable:

- Stock dividend (common stock distributed to common stockholders).
- Interest on state and municipal bonds.
- Interest on bonds of a tax-exempt educational institution.

*c. Certain types of organizations, such as religious and educational associations, are not required to pay tax, but you still must pay tax on interest received from their bonds.*

Blank Insert Strips For Titles!

"I Am Accurately Spaced For Typewriter Use."

An AICO Exclusive!

**"You Don't Have To SOFT ROLLER ME When You Use The New AICO TYPETERITE INDEX TABBING With Pica Spaced Inserts!"**

**SAVES 56% TYPING TIME**

On Typing 1, 2 or 3 Line Titles

- Typing is Faster, Easier
- Always On a Straight Line!
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- Ends The Need For Tedious, Fatiguing Soft Roller Work.

**IT'S THE SPACING THAT DOES IT**

The new AICO TYPETERITE TABBING has blank inserts spaced exactly 2 and 3 pica deep to permit use of the line space lever when typing titles. This ends the need for soft roller work when centering or positioning the titles on the insert strips. Just set the line space lever for 1, 2 or 3 spaces and you breeze right through the job.

Now, At Your Stationer or Write Dept. 3 For FREE Sample!

**AIGNER INDEXES** 97 Reade St., New York 13, N. Y.  
426 S. Clinton St., Chicago 7, Ill.

(Circle 103 for more information)

# "STAND OUT"

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**without ANNOYING fastening devices!**

Bring property control out in the open with attractive, easy to use, adhesive-back "SERIALLY NUMBERED AUTOGRAPHS". They're handsome metal nameplates that won't mar the beauty of your finest equipment. Mount them quickly and permanently. No tools, tacks, wires, messy tapes or other annoying fastening devices are needed. Stamped serial numbers are filled with black lacquer for maximum legibility. Other copy is lithographed in sparkling color.

Try before you buy! Write for samples and descriptive literature.

**THEY Stick!**

**METALcraft inc.**  
MASON CITY, IOWA, U.S.A.

(Circle 145 for more information)



## "IN OUR DEPARTMENT . . .

*we've hundreds  
of uses for...*

**AVERY**  
*Kum-Kleen*  
**LABELS**



*they're self-adhesive  
and removable"*

■ From coding sale merchandise to visual inventory control—Avery Kum-Kleen Labels speed tedious jobs and save money in hundreds of ways. For price marking, for bin and shelf marking, or wherever a fast, neat labeling job is necessary, Avery Kum-Kleen will do it best.

■ Avery, the original self-adhesive label, is designed to stick to any clean surface without moistening. It's laid on at the touch of a finger...stays neat and attractive through all kinds of handling...yet Kums-Kleen in a jiffy! Available at stationery stores everywhere.

**dealers:** Be sure your stocks of Kum-Kleen Labels are complete for all your needs. Free sales aids—displays, mats and literature are available. See your Avery salesman or write for samples today!



**type, stamp or write on them  
...you'll save time and money!**

Self-adhesive Avery Labels come in your choice of 25 popular shapes and sizes.



**AVERY ADHESIVE LABEL CORP., Dealer Div. 150**

117 Liberty St., New York 6 • 608 S. Dearborn St., Chicago 5  
1616 So. California Avenue, Monrovia, Calif. • Offices in Other Principal Cities

(Circle 106 for more information)

january 1954

## 3 Your inventory pricing method can be changed only . . .

- If you are on a calendar year basis.
- By permission of the Treasury.
- Once during the life of your business.

*b. Permission must be requested within the first 90 days of the year to be affected, except that application to change to LIFO (last-in, first-out) method may be filed with your return for the first year affected.*

## 4 You gave your church a corner lot for which you paid \$500. Its value at the time of your gift was \$1,500.

- You must pay a capital gains tax on the \$1,000 increase.
- You may claim a deduction of \$500.
- You may claim a deduction of \$1,500.

*c. Your deduction for a charitable contribution is the value of the gift at the time it is made. You are not considered to have realized a taxable gain when you give away property that has increased in value.*

## 5 Your business is a partnership. Your partnership tax year . . .

- May be a fiscal year ending the last day of the month.
- Must be the same as your personal tax year.
- Must be the calendar year.

*a. You establish your fiscal year when you file your first return after organizing your business. You may change it only with Government permission, requested at least 60 days before the proposed year-end date.*

## 6 You recently sold 25 shares of stock for a gain of \$100. You had held these shares just under six months. You had no other "capital" transactions. Your tax on this transaction . . .

- Is the same as for ordinary income.
- Cannot be more than the capital gains ceiling of 26%.
- Is based on 50% of your capital gain.

*a. But if you had held the stock beyond six months you would have had a long-term instead of short-term capital gain. You would have been taxed on only 50% of the gain and in no case would the tax exceed 26% of the gain.*

## 7 You have made a gift of stock to one of your children. If the dividends from this stock amount to less than \$600 . . .

- The dividends must be reported, but no tax is imposed.
- They are taxed as a capital gain.
- They do not deprive you of the dependency exemption for the child.

*c. The dividends are income to the child, provided the gift is considered genuine and no return is required for anyone having less than \$600 gross income. m/m*



*My Boss is Happier ...*

now that we have a **RONEO**

And so am I . . . and no wonder. He's tickled pink with the work I've been turning out on the RONEO Duplicator . . . and the beauty of it all is that it takes less time and effort than before . . . and costs less!



That's because my RONEO Duplicator is so easy, fast and simple to operate. And oh, so clean! No more smudged work, messy ink-stained hands or time-consuming adjustments for me!

Take color change, for instance. Usually a pretty tricky job . . . but not on my RONEO. I can do it in less than a minute and I don't even have to touch the drum. But that's not all. RONEO even thinks for me. When I need a certain number of copies I just set the dial, press a button and my RONEO does the rest. That's what they call the Automatic Counter and Shut-Off.



Of course, that's only part of the story. With my RONEO Duplicator I can reproduce anything—letters, signatures, illustrations and even photographs (halftones I think they call them). That gives my boss the chance to pep up all those bulletins, sales sheets and catalog pages and other stuff we get out. In fact, my boss claims that RONEO is the one duplicator that offers the nearest thing to printing at far below average mimeograph costs. No wonder he's happier!



**So why not see RONEO in action . . . right in your own office? Demonstrations gladly arranged.**

Send for folder—  
"Mimeographing  
Without  
Stencil Cutting".



**ADDOMACHINE CO., INC.**

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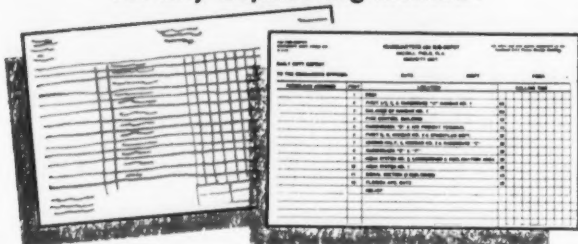
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(Circle 113 for more information)

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## A PROFITABLE REVIEW of an UNPUBLISHED BOOK!

CONFESSIONS



Write us on your company letterhead  
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She's a good girl... but she knows something you may not!

She knows how many times mis-typed letters go into the waste basket along with carbons — because correcting slight errors means untidy erasure smudges — which she hates, bless her!

You know, or can estimate the waste in time and paper. A study made by one large firm indicated 48¢ lost every time a partly typed letter hit the waste basket — up to \$1000 yearly in some offices! What's the answer?

EZERASE fine Bond and Onion Skin — papers with a *plus!* The plus feature is absolutely clean erasures made at once with an ordinary lead pencil eraser. Everything that's typed can be completed the first time!

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"Fine Paper Preferred By Business"

*Fine Papers*

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Please send me sample book of EZERASE  
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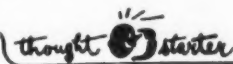
Name.....  
Position.....  
Company.....  
Address.....  
City.....State.....

(Circle 125 for more information)

## thought starters

*Thought Starters come from our readers, for the most part. Each one deals with a "practical solution to a management problem." The Editor invites contributions—which are paid for at our normal space rates.*

### PAYROLL



### New payroll form cuts peak loads in tabulating

The Weatherhead Company in Cleveland requires that production information be accumulated on the activities of their workers for payroll and production control purposes.

A two-part snap-out type form was written formerly and given to the employee; as many as eight jobs could be listed on each form. The procedure was not followed too closely, especially when the man went from one production center to another. One copy stayed with the employee for computing his daily earnings. The second copy went to the Tabulating Department where a card was punched for each entry; then these copies were filed by shift and work centers.

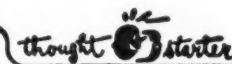
Under the new system, tabulating cards are written on registers. The tab

duplicate of the tabulating card — is given to the employee for computing his earnings and matching with his next check. The 12 spaces at the bottom of the form may be used to accumulate his earnings for one or several days. This provision has reduced the number of questions being asked in Payroll.

The last copy locks in the register and is used for quick reference in matters pertaining to payroll adjustment or production quantities.

The company reports that the adoption of the new system has eliminated peaks in punching in the Tabulating Department and reduced the time lapse in preparing reports. This is in addition to a sizable saving in forms costs.

### ADVERTISING



### Picture-in-a-minute exhibit can be rented for conventions

In the last few years, a number of convention exhibitors have been using the device of a "60-second picture" to attract booth traffic. Customers and prospects drop by, pose for a moment to have their picture taken in front of the booth, then walk away with a photograph a minute later. In most cases it has proved to be a "show-stopper" which pleased visitors and exhibitors.

The manufacturer of the camera has recently made available, for rental, a complete display unit (lighting, camera and film) including a trained person to operate the equipment. Costs are relatively low for the entire package.

The whole unit is an all-purpose, well-designed display which is available in either a ten-foot or a twelve-foot size. It has removable lighted panels that can be easily converted to carry a company's name. There's also ample room to display products and literature. The unit can serve as an entire exhibit by

cards are sent to the Tabulating Department immediately, where they are punched and the various reports are run without delay. After the last report is run and payroll information has been taken from the cards, the cards pass to Production Control.

The top copy of the Daily Work Summary register form—which is a





## Automatic Folding for even the smallest office

**new folding machine saves  
time on many jobs**

Folds up to  
6 stapled sheets



Monthly  
statements



Form letters



Invoices



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And many  
others

This new, low-cost, small A. B. Dick® folding machine with automatic feed makes all standard folds and handles up to six stapled sheets.

Exclusive Quick-Set fold chart, attached to the machine, eliminates guesswork. Instruction time is five minutes or less.

### Demonstration without obligation.

For a demonstration in your own office simply mail the coupon below. There is no obligation on your part. Satisfy yourself that you are not overlooking a proved way to save money.



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<input type="checkbox"/> Please arrange folding machine demonstration <input type="checkbox"/> Send information about folding machine		
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Position _____		
Organization _____		
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City _____	State _____	

(Circle 115 for more information)

january 1954



itself or can be fitted into larger exhibits. Attractive, thoroughly trained, young college women operate the camera. Picture mounts on which a company's name can be imprinted are furnished with each picture taken.

For free literature and more information, including prices, Circle number 186 on the Reader Service Card.

## PRODUCTION

thought *starter*

## Photocopying saves dollars and solves problems

Wallace W. Stayton,  
Supervisor, Office Services  
Clary Multiplier Corporation  
San Gabriel, Calif.

We decided to reduce some overhead expenditures by installing our own photocopy equipment last year. Savings of well over \$6000 in document copying costs have since been realized.

In addition to this tangible savings, there has also been substantial improvement in document reproduction procedures and several major problems relating to clerical production and security risks have been corrected.

Clary's growth during the past few years, together with increases in defense production and federal reporting, taxes, labor negotiations and the continuously growing crises of manpower shortages, alerted management.

The company conducted an investigation of the cost and method of document copying, which had grown in volume in almost every department of the company. It was found that departmental requirements for the copying of documents and papers had grown and had every indication of soaring even higher; costs for photostat service, which was being purchased



Grumman F9F-6 Cougar  
Swept-Wing Jet Fighter

## How a noted aircraft firm cut production order lag more than 80%

Grumman Aircraft Engineering Corporation shifted production parts orders from a manual typing operation to a punched card tabulator system printing directly on continuous Colitho offset duplicating plates. A work load two-and-one-half times greater than wartime peak is now being handled with a staff increase of only 20%. Lag time has been cut from six months to one month!

A tabulator work day of 16 hours means *rush!* Colitho plates stand up to this kind of schedule. They're easy to prepare — give good, legible copies right from the start and deliver uniform reproduction—sharp and clean!

This case history demonstrates the economy and efficiency that countless businesses now enjoy through the use of Colitho plates. We have a collection of these factual stories which you will find packed with valuable ideas. May we send them to you? Use the coupon and you'll receive your copy of the Colitho Idea File promptly.

**Colitho**

THE "ONE-WRITE" WAY TO RUN A BUSINESS

Colitho Division  
COLUMBIA RIBBON AND CARBON MFG. CO., Inc.  
111 Herb Hill Road, Glen Cove, N. Y.

Okay, rush the Colitho Idea File.

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Address \_\_\_\_\_  
City \_\_\_\_\_ Zone \_\_\_\_\_ State \_\_\_\_\_

(Circle 132 for more information)



# Try it for Kicks!

...it's the chair with the  
Fiber Glass Base

You can kick the fiber glass base of this Sturgis chair but you can't hurt it. You can bang it and scuff it but you can't dent it or disfigure it. It's a solid one-piece unit that has no "finish" to be refinished, never needs any maintenance except a wipe with a cloth and clear polish. Gray, walnut, green or black on 8 executive and stenographic models. Send coupon for illustrated folder.



## POSTURE CHAIRS

THE STURGIS POSTURE CHAIR COMPANY, STURGIS, MICHIGAN  
Plants in Sturgis, Michigan and Charleston, South Carolina

(Circle 137 for more information)



### Engineered for Long Life and Minimum Maintenance

Nylon Thrust Bearing: *takes a lifetime of swiveling.*

Ball Burnished Spindle Bearing: *perfect fit for long life.*

Superior Casters: *oversize ball bearings, extra wide rubber wheels.*

STURLON® Finish: *10 to 20 times as abrasion-resistant as other finishes.*

THE STURGIS POSTURE CHAIR COMPANY  
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We'd like a copy of your illustrated folder on  
chairs with fiber glass bases.

Name \_\_\_\_\_

Firm Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_

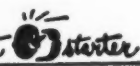


from an outside vendor, had climbed to the thousands-of-dollars bracket; and production slow-ups were being experienced in some departments, due to delays and time lags in the return of urgently needed copies from outside vendors.

During the first month of operation at our own equipment, enough of a savings was realized to more than offset the initial cost of the equipment, which was less than \$300.

The machine is fully automatic and produces dry photocopies in a matter of seconds. The Office Service Department acts as a central photocopying service for the entire company. Purchase orders, contracts, invoices, receiving records, shipping orders, correspondence, personnel records and other such documents are copied and returned in a matter of minutes.

SALES

thought  starter

### Travelers dictate en route via new vending booth

A new idea allows businessmen to dictate in public places as conveniently as using a vending machine. The installation consists of a desk-size booth with a built-in dictating machine.



Users insert a quarter in a coin slot and a record (good for fifteen minutes of dictation) is dispensed with a mailer-filer inserted in an air mail stamped envelope. A second coin slot and another quarter activates the machine for ten minutes of dictating. Three sides of the booth are sound-proofed for convenient privacy. A comfortable chair completes the unit.

Installations will soon be available in leading hotels, airports, railroad stations, motels and clubs. Current installations are being used principally for letters and reports to home offices, as well as on-the-spot memos, notes to customers and 2-way conferences. m/m

methods



by Matt W. Boz  
Ass't. Mgr., Methods & Statistics  
Shell Oil Company

# How your firm can organize an electronics investigation program

**Editor's Note:** In the last issue of *Management METHODS*, Mr. Boz reported on where we stand today on electronics for the office. He said, "Few management men today seem to grasp the fact that electronics has already entered the office. The general feeling seems to be that we are years away from practical applications outside of the scientific fields . . . There is a dangerous tendency to stay on the sidelines and to 'watch developments and wait and see.' The danger lies not in this conservative attitude but in the lack of appreciation of what 'watchful waiting' involves. So much progress has been made in the last year by the manufacturers of electronic machines, that the initiative now falls on the potential users of this equipment to develop practical applications."

"Those progressive firms that are co-operating closely with the manufacturers in developing operational uses are in an extremely favorable position. They have developed a nucleus of trained personnel to program the electronic units. They have practical experience in what can be expected in the way of results. They are first in line for the new equipment about to be marketed."

The following suggestions are based on Mr. Boz's personal experience with the four-year study Shell Oil Company has made in the application of electronic computers to their paper work and related operations.

What should an investigation program cover? Based on our experience at Shell Oil during the last four years I shall endeavor to lay down below a bare outline of what a company can do without making a great cash investment.

## SCOPE

The program is designed to explore and develop accounting and other

applications that can be applied to electronic computing equipment. The program must have complete coverage and for large companies can be decentralized for simultaneous coverage in the various phases and locations of a business.

## ORGANIZATION

For proper operation of any major program, someone must be designated as the *over-all coordinator* of the program and this man should be a systems man. He must obviously have imagination. A working knowledge of tabulating procedures provides a natural transition to electronics. Depending upon the size of your company, and the type of business involved, the man designated as coordinator may need the assistance of sufficient other people from your company to make sure that all the major phases of your business are represented.

## OBJECTIVES

The goals included as part of your program should cover at least the following major points:

1. Keep abreast of electronic equipment developments.
2. Interpret the principles and capabilities of equipment to interested personnel.
3. Develop feasible applications both for branch offices and Head Office operations.
4. Act as the liaison group between branch offices, Head Office and equipment manufacturers.
5. Keep management and other interested personnel informed of the progress of the program.

## EDUCATION

Everyone involved in a program of this type will want to learn everything possible about the subject. A complete working file should be maintained of all literature available, including printed material available from the equipment manufacturer, as well as every article published on electronics. The contents of this file should be available to all interested personnel in any department or office of your company. An important element of your education program should include attendance at any association meetings at which electronics will be discussed, as well as participation in classes and seminars occasionally conducted by equipment manufacturers. The latter point is particularly important because all persons involved in this program should learn as much as possible not only about the features of the equipment itself but mainly about the techniques of programming your own applications to the equipment.

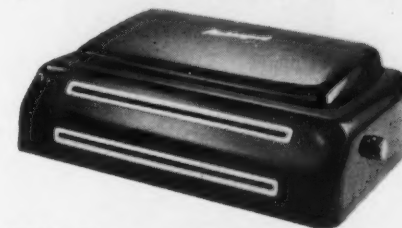
The best educational program so far developed is being used by the People's Gas, Light and Coke Company in Chicago to indoctrinate their personnel up to and including the level of vice president in electronics, as it would apply to their business. It consists of a comprehensive textbook prepared cooperatively with the Armour Research Foundation of the Illinois Institute of Technology.

## RESEARCH

Research can make or break your entire program because it has one prerequisite without which you won't get

NOW in one compact unit!

*Photorapid*  
copies anything in seconds!



**SIMPLE**—This newest development in photocopy machines, now available in one compact unit, 16½" x 23½" overall, with only one knob to turn, can be operated easily by any girl in your office.

**HANDSOME**—Glossy black with white trim — looks well anywhere.

**ACCURATE**—No matter how fine the detail, or what the colors, if you can see it in the original you will see it in the photocopy.

**VERSATILE**—Produces exact, letter-perfect copies up to 14" wide—whether the original is single or double sided, opaque or translucent, white or colored. Photorapid's legally accepted copies are ready for instant use, eliminating costly typing, hand copying and checking—or costly outside copying. With Photorapid you can make single side copies, double side (to reduce filing space), transparent copies for use as masters with diazo or blueprints, tissue copies for air mail—all at an unbelievably low cost. Also two-part models for copying from books without removing or injuring pages.

**FAST**—In seconds your finished, perfect copy is ready.

Write for details  
*Copy-Craft*  
**UNIQUE ADVANTAGES**  
Closed tight when not in use — solution keeps longer. Non-metallic construction prevents corrosion.

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(Circle 112 for more information)

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If you would like to retain your copies of *Management METHODS*, here's a specially designed binder that will hold 12 issues without crowding. Looseleaf, it requires no post-hole punching. Pages open flat with no part of the gutter of a page hidden from view. Issues can be inserted in a second. The rich, maroon, leather-like cover is hard so that volumes may be stored "on end" in your bookcase. Each binder is embossed with the title "*Management METHODS*."

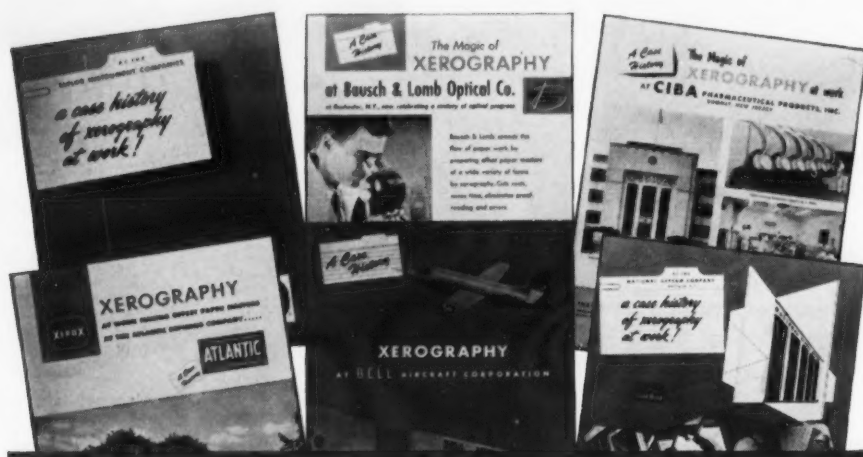


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**in 3 minutes!**

Xerography is setting exciting records in hundreds of large and small companies in cutting duplicating costs, speeding production, eliminating re-typing, proofreading and errors.

Forms, letters, bulletins, charts, reports, graphs, manuals, engineering drawings, government regulations or anything written, typed, drawn or printed, can be reproduced with photographic accuracy in about 3 minutes on to an offset paper master for run off of multiple copies on an offset duplicator. Original copy may be enlarged, reduced or reproduced same size by xerography in Xerox Lith-Master copying equipment. With xerography, copies can be made from one or both sides of original material.

For use in diazo type machines, translucent intermediates can be made from any original subject in the same speedy way.

There is no limit to the versatility of the dry, electrostatic, direct positive xerography process in paperwork duplicating applications, whether it's an involved production order writing system, parts or directory list, or government directive.

*Write*

for "proof of performance" folders showing how companies of all kinds are cutting costs and saving time with xerography. For instance: Bausch & Lomb Optical Company saves \$12,000 a year in its Stenographic Dept. and \$6,000 a year in an Engineering Dept. Atlantic Refining Company saves \$18,000 a year duplicating engineering data, office forms, charts, etc.

**THE HALOID COMPANY**  
54-102X HALOID ST., ROCHESTER 3, N. Y.

CANADA—The Haloid Company of Canada, Ltd., Toronto 2, Ontario

# XEROGRAPHY

*The fastest, cheapest, most versatile way to make masters for duplicating*



(Circle 146 for more information)

## ARE ELECTRONIC COMPUTERS ADAPTABLE to decentralized operations?

Decentralization of big business as we know it today is good. Decentralized management, depending on the degree that authority and responsibility have been delegated, is essential to smooth operation of any big enterprise. But taking away the need for many of the decisions required today at decentralized levels and taking away some of the personnel problems might leave some question as to the need for decentralization. I think it's obvious that decentralization of the operating end of big business is here to stay, regardless of what happens. However, in the office end of big business, you have a different picture that we will have to look at very closely. Many of our companies are decentralized to the extent that all functions involving any one major plant, factory or branch office are performed at the decentralized location. My company operates this way and each location keeps all its own records and the Head Office merely gets operating and financial statements periodically for consolidation into the over-all company results. I think it wise to keep it that way for good organizational reasons. But in this electronic era, we will have to take a close look at other possibilities. It will be fine if relatively small and reasonably priced equipment can be developed to do the job we want done in each office. However, if there is a decided advantage to the use of large and higher priced electronic computers, then I feel our principles of decentralization will not be harmed if we consider the establishment of central data processing centers for those volume clerical functions we all know are conducive to centralization without disturbing existing decentralized management policies.

far. It is the first of the following points:

1. Make sure you have on hand or are willing to prepare complete manuals or catalogues of all your office functions, including write-ups or flow charts clearly explaining the various steps in your present procedures.
2. Review present procedures, whether manual or mechanized, to determine which are feasible to electronics.
3. Discuss present procedures with all departments involved and solicit their aid in selecting logical applications to electronic equipment.
4. In present tabulated procedures, determine improvements possible by substituting small electronic units for present equipment as a start.
5. Establish and maintain contact with other companies, in or out of your industry, for mutual benefit from exchange of thinking and experience.

6. Establish and maintain contact with all known manufacturers of electronic computers to keep abreast of developments in the field and to acquaint manufacturers with your problems.

## DEVELOPMENT

Depending upon the results of your research, you will want to make several analyses of the possibilities of using various types of electronic equipment, comparing them with your present procedures. The size of your company, the degree of decentralization of your offices and functions, the volume of your transaction and how and where they are performed, are some of the important factors which must be considered to guide your development work in the right direction. If the foregoing factors indicate the use of the smaller type of equipment already available, the sensible course is obvious. Program your procedure and try it out. If you are in a large company involved with substantial volumes of

methods



## SIGNALS FOR BUSINESS

**Nu-Vise**  
METAL  
PROJECTING  
SIGNALS

**Nu-Viz**  
METAL  
SIGNALS  
for "visible" systems

**Cellugraf**  
TRANSPARENT  
SIGNALS  
for "visible" systems

Exert new control over any type of office system with Graffco Signals. They never forget. Always there to stop, start, check, alert. Your office supply dealer will be glad to explain what they can do for your particular needs.

**GEORGE B. GRAFF CO.**  
54 Washburn Avenue  
Cambridge 40, Mass.

**Graffco**  
SIGNALS  
and MAPTACKS  
Keep BUSINESS Under Control

(Circle 119 for more information)

**MARSH**

**STENCILS**  
Deliver The Goods!



### New, faster marking system simplifies shipping!

Yes, put away non-permanent tags and labels, eliminate tacking, stapling, gluing of addresses. Simply apply MARSH stenciled marking directly onto your shipments. Bold, easy-to-read 1/2", 3/4" and 1" letters. With either electric or hand operated machines it's faster, and costs you less than complicated methods. Ask us for proof today.

For more information or a free demonstration mail us this ad with your name and business letterhead

**MARSH STENCIL  
MACHINE CO.**  
36 Marsh Bldg.  
Belleville, Ill.

**MARSH**

(Circle 123 for more information)

January 1954

work, your development efforts will be more difficult because you will be considering more alternatives. You will have analyzed possibilities with slow, medium and high-speed equipment and will have to determine just how far you want to go.

### EVALUATION

The final step, evaluation, will vary in every company. Perhaps by telling a little more about how this program has actually worked for us at Shell Oil, I can present examples of alternate possibilities produced by a program of this type.

First of all, my company is one of those in the so-called "large" class that represents only 10% of all business offices. I understand that 15% of all offices in the country are classified as "small," where the ordinary desk machines can adequately handle all calculating or other office work. This leaves 75% of all offices classified as "medium." Considering these figures, you can see where the program I have outlined can be applied logically to 85% of our business offices.

From the description of applications to date in my company (*Management METHODS*—December 1953) and others in the oil industry—and the same applies to the other industries—you can see that the approach has been to start out with the smaller and less expensive equipment and feel our way, gaining experience as we go. In our case, we have from the start kept abreast of developments in the larger machine field and are in continuous contact with the equipment companies. About three years ago we started negotiations for a full-scale test of our major and complex crude oil accounting function on one of the large computers. Unfortunately, after both we and the equipment company spent much time, effort and money, the project was washed out early this year. However, even while this was going on, we went ahead and improved the system of handling this function by adapting it to one of the smaller units, and we are now awaiting a newer unit with which we will further improve this system as well as others.

(next page, please)

## Speeds counting, also "rubber stamping," cuts cost!



A common, and expensive, hidden operating cost is the practice of counting or imprinting paper items by hand. Few firms compute the salary hours spent on such work, or realize the substantial savings possible with the Tickometer.

Manual counting and imprinting are no longer necessary—thanks to the remarkable, electrically operated Tickometer.

This modern office machine automatically counts coupons, cards, transfers, sales slips, labels, tabs, tickets, at from 500 to 1,000 pieces per minute! It feeds and stacks automatically, stops for damaged or irregular items, records part and whole runs.

In many firms the Tickometer is used to "rubber stamp," imprint, date or cancel—as it counts. Makers of food and drug products code their package labels with it, to prevent imitations, identify origins, inspectors, factory lots—easily, quickly, cheaply.

Easy to use, the Tickometer does not demand trained operators. Rented, rather than sold, it pays for itself promptly.

Want something counted? Call the nearest PB office for demonstration, or send for free illustrated booklet and case histories.



Anyone can use the Tickometer to count anything that needs to be counted... at speeds up to 1000 a minute!



Hundreds of firms use the Tickometer to code and date product labels, coupons, etc.,—and save printing costs as well as time.

**PITNEY-BOWES**  
**Tickometer**  
Counting, Imprinting Machine

Made by the originators of the postage meter  
... offices in 93 cities in U. S. and Canada.

(Circle 110 for more information)

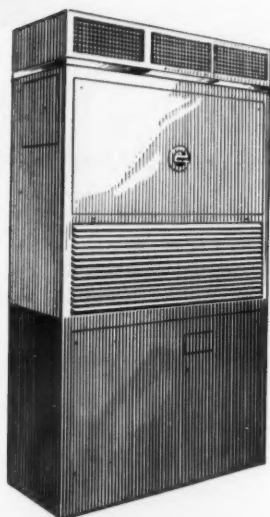
PITNEY-BOWES, INC.,  
4544 Pacific St., Stamford, Conn.

☐ Send Tickometer booklet  
☐ Send case studies

Name \_\_\_\_\_

Address \_\_\_\_\_

# TO INCREASE EMPLOYEE EFFICIENCY *buy* CHRYSLER AIRTEMP AIR CONDITIONING!



"Packaged" Air Conditioners in nine models, 2 to 15 H.P., meet most cooling needs. Other Chrysler Airtemp products for all systems of air conditioning—a complete line to suit every requirement.



## CHRYSLER AIRTEMP

HEATING • AIR CONDITIONING  
for HOMES, BUSINESS, INDUSTRY

Airtemp Division, Chrysler Corporation, Dayton 1, Ohio

Surveys based on actual experiences have proven that modern air conditioning greatly increases the efficiency of employees in offices, reducing the frequency of costly errors. With air conditioning, you will find, too, that the clean, cool, healthful atmosphere will improve the morale of your office force and costly turn-over will be minimized. Your cleaning and redecorating costs will drop because it will no longer be necessary for employees to open windows and doors to bring in outside air with its dust and dirt.

But get the *best* there is in air conditioning. *Buy Chrysler Airtemp!* "Packaged" air conditioning was pioneered by Chrysler Airtemp in 1937. More Chrysler Airtemp "Packaged" Air Conditioners have been sold than any other make. And only Chrysler Airtemp engineering gives you such important features as the super-efficient, super-quiet Sealed Radial Compressor . . . "Maxi-Fin" Coil for more effective cooling . . . "Airfoil" Grille to direct the air exactly where you want it by means of adjustable vanes . . . greater cooling capacity . . . more compact, space-saving design. Send coupon now for complete details!

Airtemp Division, Chrysler Corporation  
P.O. Box 1037, Dayton 1, Ohio

MM-1-54

I'd like to know more about Chrysler Airtemp Air Conditioning.

Name \_\_\_\_\_

Address \_\_\_\_\_ Phone \_\_\_\_\_

City \_\_\_\_\_ Zone \_\_\_\_\_ State \_\_\_\_\_

In the midst of all this, we have also been working closely with manufacturers of equipment in all price categories to place ourselves, before too long, in position to appraise the possibility of getting into higher speed tape processing systems. *Incidentally and importantly, we are able to do this mainly for two vital reasons:* (1) we have completely descriptive manuals of procedure and need only hand one of these to the equipment people for their study and clear understanding of our problems and (2) as is the case in any well-managed company which expects results from its systems department, we have set aside one of our experts as coordinator of electronics. He and a few others of us have become well enough educated in computer principles and programming techniques so that we can sit down with the equipment people and discuss possible ap-

### "worth

**Electronics for the office:** The First Industrial Revolution substituted the machine for the common functions of the human arm . . . The Second Industrial Revolution will substitute the machine for the common functions of the human mind. E. B. Weiss, Advertising Age.

### repeating"

plications with sufficient intelligence to make ourselves understood. I feel confident that our discussions with the manufacturers have been helpful in guiding them to improvements to make their equipment more suitable to our office applications.

To complete the picture from a management standpoint, brief mention must be made of two other significant factors: (1) the importance of "automation" in the factory and (2) the rejuvenated emphasis on "management by mathematics." Tie together the links in this chain of potential electronic controls and we have the ideal communications system our managements want.

Electronics will be working for management, quickly providing the vital information needed for decision making at top levels. m/m

methods



# work center

*"... men and machines don't work in a vacuum. Though you may saturate your Work Stations with skilled workers and modern tools, they can produce efficiently only when 'community' factors like traffic control, and adequate lighting, and proper communications — and even creature comforts — are properly integrated."*

**"integrated office**

january 1954

## They've brought the sky inside



**THIS WAS A FACTORY!** This reception area in the offices of the Stimsonite Plastic Company (Division of the Elastic Stop Nut Company) in Chicago, was converted from rough factory space with a ceiling 14' high. New ceiling also covers air conditioning ducts.

In less than five years, between 2,000 and 3,000 "skylight" ceilings have been installed by American businessmen. Since the building fraternity has never been known to embrace new and unusual methods in a hurry, obviously there is a reason for this incredibly fast acceptance. Here, in a single package, is an instrument that satisfies the objectives of everyone in the picture:

The architect likes its appearance.

The constructor profits from its ease of installation.

The user enjoys the better working conditions it provides.

The building owner is delighted with its economies.

### More than just a lighting system

It is important to recognize that the so-called "luminous ceiling" is more than an improved lighting technique.

It provides sound conditioning. It simplifies air conditioning. It is at least as easy to erect and maintain as more conventional ceilings. It provides more light for less money. And, it is equally adaptable to new construction and remodeling jobs.

### How the ceiling works

Basically, a luminous ceiling consists of rows of fluorescent lights with a series of horizontal tracks which support a translucent diffusing medium below the structural ceiling. In effect, the plastic diffusing medium forms a "second ceiling." Acoustical louvers or "baffles" are added to help control reflected sound—the prime source of office noise. The plastic itself—available in corrugated sheets, rolls, or in panels—practically eliminates glare and shadows since the whole ceiling, rather than the fluorescent lamps, is the light source. The precise mathematical for-

mula which made the luminous ceiling both technically and commercially feasible was developed at M.I.T. after the end of the war. Its discovery was particularly opportune since it came into being at the same time that lighting engineers were urging higher light levels for offices and factories, but were struggling with the problem of light glare and contrast.

### Money saved on power consumption

A striking example of the economies possible in lighting alone are indicated in the experience of Kline's Department Store in Detroit (see cuts, page 27). A luminous ceiling was installed in a 4,000 square foot area on the fifth floor. Prior to installation, ordinary incandescent luminaires provided the area with fifteen foot candles of light, with a power consumption of thirteen kilowatts. In terms of foot candles per watt per square foot the amount of light

INSTEAD OF \$200 INSTALLATIONS . . . HERE IS THE

# ELECTRIC HAND DRYER

all rest-rooms can afford!



## OZO-DRY

### ELECTRIC HAND DRYER and DEODORIZER

This is the new electric hand-dryer now being installed by leading business firms all over the country—at about *one-fourth* the cost of old-style, bulky dryers—

- to keep rest-rooms neat and clean.
- to eliminate the cost of paper towels or laundry
- to cut janitorial costs
- to eliminate messy plumbing repairs
- to improve the morale of office, plant, and executive personnel!

Creates pure ozone warmed by infra-red rays—to produce an instant breeze of warm air that soft-dries hands in seconds. Shuts off automatically after use. In addition, OZO-DRY's ozone lamp quickly deodorizes stale air.

Well-liked by everyone who uses it—because combination of pure ozone and infra-red is wonderfully easy on even the most sensitive skin.

If dollars count with you—if neat house-keeping is important—you want the facts about OZO-DRY.

Our representative will be glad to call at your convenience. Or write for descriptive literature.

## OZO-DRY

### ELECTRIC HAND DRYER

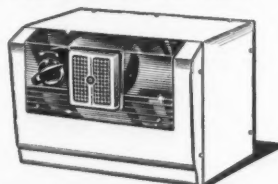
OZO SALES CORPORATION, 15 STILES ST., NEW HAVEN, CONN.

OZO-DRY IS MANUFACTURED AND GUARANTEED BY MICHAEL ELECTRIC CO., INC., NEW HAVEN, CONN.

(Circle 147 for more information)

**\$49<sup>95</sup>**

WHITE BAKED ENAMEL WITH CHROME TRIM. COMES WITH SIMPLE-TO-INSTALL BRACKET. PLUG IN 110 VOLT AC ONLY.



## They've brought the sky inside *continued*

derived from a given amount of power, the figure was 5 fc/w/sq. ft.—very little illumination considering the power consumed. After installation of the new ceiling, it was discovered that, for the same area, only twelve kilowatts of power were needed to provide fifty foot candles of light. *This more than*

*trebled the efficiency of the lighting system and seventeen foot candles per watt per square foot were delivered!*

Still another case indicates another kind of money-saving potential produced by better lighting itself. The Western Electric Company installed a luminous ceiling in their premises in



**NEW CONSTRUCTION.** Davis & Geck Division plant of the American Cyanamid Company in Danbury, Connecticut. Roof is of poured concrete on *Steeltex* to allow for future expansion. Diffuser has not yet been installed here, and lamps, fixtures, structural interior and air conditioning ducts are visible. Freedom of design allowed since luminous ceiling covers unsightly construction.



methods



the old Pulitzer Building in downtown New York with full knowledge that the building was condemned and scheduled for demolition in two or three years. Their reason for proceeding was explained very simply: the increase in office workers' efficiency over only this short interval would result in a saving—in actual dollars and cents—of more than the cost of the luminous ceiling. More than that, since the building was old, the installation covered sprinklers, pipes, structural elements and beams, thus modernizing the entire office area with no preliminary preparatory expense other than painting the actual ceiling white so that it would reflect more light.

#### An aid to air conditioning

Exceptional economies are also provided when this type of ceiling is installed simultaneously with, or after, installation of an air conditioning system. The *soffit*, or area between the structural ceiling and the luminous ceiling, can be used as a *plenum*, eliminating the expense and necessity of constructing ducts for the room to be cooled. Small apertures allow for the free circulation of air and permit it to rain down gently and evenly—eliminating the draft produced by some duct and grille air conditioning systems.

**BEFORE:** This sales floor at Kline's Department Store had old-fashioned fixtures which provided only 15 foot candles. Unsightly exposed sprinklers and beams proved an eyesore.



**THIS WAS LOFT SPACE.** The luminous ceiling has transformed 8600 square feet into a beautiful office for the Dormeyer Corporation in Chicago. Modular cross-baffling arrangement prevents visual monotony. Sixty foot candles are maintained.

#### A boon to remodeling

In office remodeling, particularly in older buildings, the architect is often plagued with the problem of obtaining proper proportions of rooms of different sizes. Structural ceilings are often too high for small areas. In these cases, the luminous ceiling not only provides soft diffused light, but also conceals unsightly fixtures—and gives an air of

spaciousness to the rooms. Recent developments by several manufacturers of luminous ceilings provide for integral installation of movable partitions. Incidentally, the problem of sprinklers has also been solved. When solid panels are used, the sprinkler heads project below the diffuser. When rolls of plastic are used, the same technique can be employed but the prod-

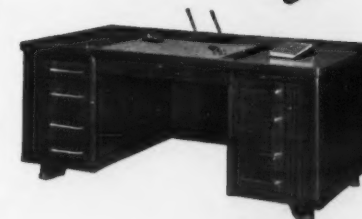
**AFTER:** The same area after installation of a luminous ceiling. Over-all light level of 50 foot candles is supplemented by set-in down-lights at columns for accenting.



## THE METROPOLITAN GROUP



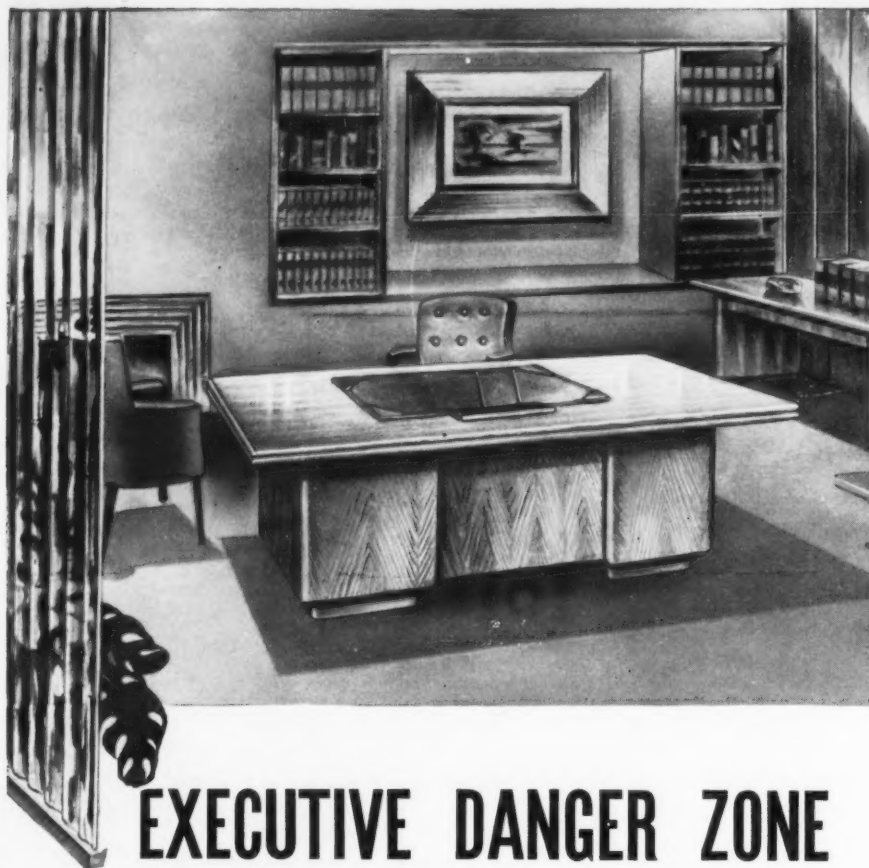
by  
**Imperial**



... a carefully planned grouping of handsome, modern office furniture... styled to lend beauty and luxury to your office without the sacrifice of efficiency. See your Imperial dealer or write for particulars.

**IMPERIAL DESK COMPANY**  
Evansville 7, Indiana

(Circle 120 for more information)



## EXECUTIVE DANGER ZONE

**When is an executive worth a better office?**

Upper income surveys indicate that large percentages of staff and line management operate in substandard executive environment.

A simple working formula is that a better office is due an executive:

- (1) When his working surroundings lower his position of prestige and leadership with employees affected by his decisions.
- (2) When executive confidence is affected. Self-assurance, sometimes the final element in good or bad decisions can be weakened by an atmosphere of conflicting values.

At what level do your salaries call for more appearance effort?

Send coupon for free chart:  
M-14



"How much an executive should cost in office investment."

**THE JASPER DESK CO., JASPER, INDIANA**

NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_

(Circle 154 for more information)



**EYE APPEAL.** Acoustical baffles installation at Thew Shovel Company provide sound conditioning and an interesting architectural element. Note adaptability to private office or open area.



uct of one manufacturer is labeled by the Underwriters' Laboratory Inc. and sprinkler heads need not show since the ceiling will lose its corrugation and "fall out" before the sprinklers are set off. Thus, insurance rates are not affected.

Typical of the flexibility of the luminous ceiling is the recent experi-

ence of Davis and Geck, in Danbury, Connecticut. Immediately after completing their new factory and offices they decided to install a pneumatic tube system to handle processing of inter-office paper work. They simply rolled back the plastic and made the installation without any structural modification. m/m

**plan-  
ning  
idea**

### 900 ROOM-AIR CONDITIONERS

**save Gulf Oil \$1,500,000**

Management of the Gulf Building in Pittsburgh, Pennsylvania, after a year and a half study, decided to install 900 room air conditioners for its offices. Major reasons for choosing individual units are that they give occupants of rooms full control over the amount of cooling they desire and the lower cost of installing and operating the individual room air conditioners compared with a central system.

Cost differentials between a central system and a unit installation were as follows: A central system for the Gulf Building would have meant an expenditure of between \$1,500,000 and \$2,000,000 while the total cost of win-

dow units would be around \$300,000. A bid of \$60,000 for a central system for just one floor was contrasted with the cost of supplying an equal amount of air conditioning with room units of only \$8,500.

A continuing cost factor was the inability to install a cooling tower for salvaging condenser cooling water and estimates of 500 tons of water daily placed the cost at \$420 a day.

The decision to use a consolette model which does not extend beyond the glass line was based on appearance considerations and partially on the fact that it is expected that within six months legislation will be passed in

methods



Pennsylvania making this a legal requirement. In addition, window washing is difficult when air conditioners extend beyond the glass line.

Other factors that led to the choice of room air conditioners by Gulf include ease of installation and service, both of which can be done by the building's maintenance department. Maintenance men were sent to the manufacturer's factory to be trained in installation and service.

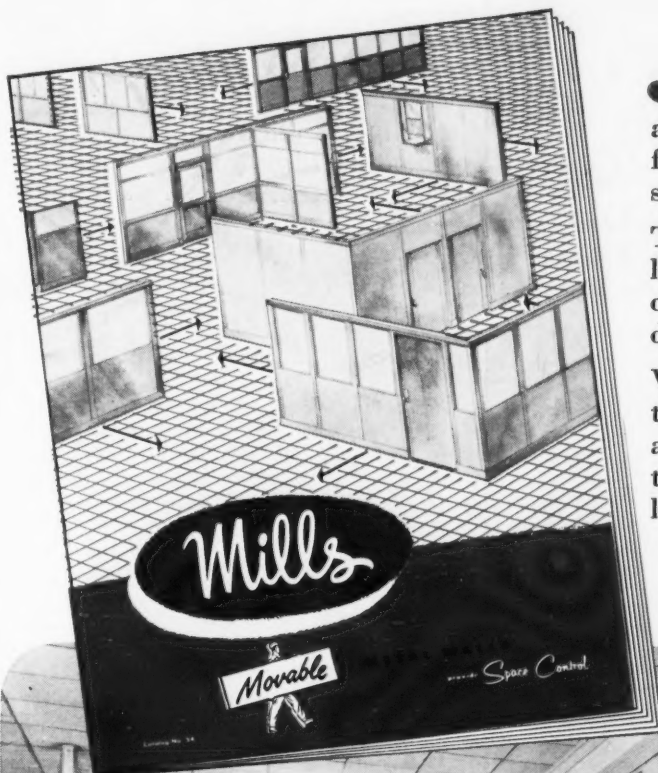
A great deal of space is saved with the use of room air conditioners. A



central system would have required the use of two of the building's elevator shafts, further calling for the installation of two or more elevators and erection of two shafts. Installation caused no disruption during working hours in the building offices. This would not have been possible during installation of a central system. They have installed 150 of the units and the 750 additional units are now being placed. Gulf is using a  $\frac{3}{4}$  h.p. and a 1 h.p. consolette and a  $\frac{1}{2}$  h.p. window unit.

For more information, Circle number 191 on the Reader Service Card.

## This new book shows how *Space Control* keeps your space efficient



● Mills Walls give modern business *Space Control*, the ability to adapt space readily and effectively to meet frequent changes in space requirements. They keep space efficient by keeping it flexible.

These walls can be moved—quickly, easily, and at very low cost—whenever the need occurs. Complete changes can often be made in a matter of hours, overnight or during a week end without interrupting normal routine.

With this efficient mobility Mills Walls combine distinctive architectural design, structural solidity and attractive modern appearance. They require no maintenance other than occasional washing to keep them looking always fresh and new.

◀ The new Mills Catalog No. 54 is a practical 68-page manual on *Space Control*. See it in Sweet's Architectural File for 1954 or write for a convenient, easy-to-use, individual copy.



**MILLS**

*Movable*

**METAL WALLS**



(Circle 126 for more information)

THE MILLS COMPANY, 982 Wayside Road, Cleveland 10, Ohio

*"Minimum Effort . . .  
Reduced Fatigue . . .  
Fewer Errors . . ."*  
with **ROL-DEX**\* by Watson!

established 1887

from a letter written by Mr. D. F. Peterson, Underwriting Department, Farm Owners Mutual Insurance Co., St. Paul, Minn.



ROL-DEX installation in the Farm Owners Mutual Insurance Co., St. Paul, Minn.

Increase efficiency while cutting costs — with ROL-DEX by Watson, machine-filing at its best. ROL-DEX applies production-line methods to record keeping. Records *roll to the seated operator* swiftly and quietly on silent ball bearings. Many companies, like the Farm Owners Mutual Insurance Company quoted above, first order one or two ROL-DEX units, then save so much time and money they order more. Mail the coupon below and learn how ROL-DEX can help solve your record problems.

\*Pat. and Pats. Pending



See ROL-DEX at the  
OMAC Convention  
Chicago, Mar. 8-11  
Conrad Hilton

WATSON MANUFACTURING CO., Inc.  
Rol-Dex Division, Dept. M-10  
Jamestown, New York

Please send me information about ROL-DEX rolling units.

Company \_\_\_\_\_  
Name \_\_\_\_\_ Title \_\_\_\_\_  
Street \_\_\_\_\_ Zone \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_

**Watson also builds a complete line of filing cabinets  
and courthouse, bank and hospital equipment.**

(Circle 142 for more information)

**plan-  
ning  
idea**

**Directional arrow  
speeds traffic to  
company cafeteria**

The foot traffic of 1400 employees daily has been absorbed during the past two years by a directional arrow leading into Minnesota Mining and Manufacturing Company's office employees' cafeteria in St. Paul, Minne-



sota. The photo shows the arrow after two years' wear.

The arrow is composed of strips of plastic tape and can be used for designating aisles, storage areas, directional markings, safety areas and other marking designs on floors or walls. Extensive manufacturer's tests plus reports from users show that it outwears conventional striping materials five-to-one. The tape can be applied by anyone in a matter of minutes without loss of employee time or inconveniencing customers in the taped-off areas, since no time is needed for drying and taped areas can be used immediately.

For more information, Circle number 198 on the Reader Service Card.

**plan-  
ning  
idea**

**Remodeling for  
ideal color, air and  
light conditioning**

A fur stylist and manufacturer, Ginsberg & Ackerman, New York, was recently faced with some special problems in remodeling a loft space into a modern showroom. The company spe-



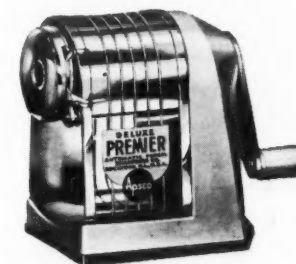
is your office wasting

**\$21,000?**

Improper pencil sharpener placement can cost your company \$21,000 a year!

Fantastic! no, just plain facts. APSCO will show you how your pencil sharpeners can mean the difference between waste and efficiency.

**Write for your copy of  
"THE MYSTERY OF THE  
HIDDEN COSTS."**



APSCO PRODUCTS INC.  
DEPT. M-2  
336 NO. FOOTHILL ROAD  
BEVERLY HILLS, CALIF.

Yes, I'm interested in reducing office overhead. Please send me your free booklet.

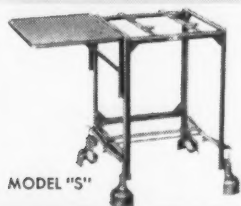
NAME \_\_\_\_\_  
(Attach coupon to your letterhead or business card and mail today!)

(Circle 105 for more information)



## TIFFANY STANDS

FEATURE SAFETY, STRENGTH  
SILENT OPERATION



MODEL "S"

## TIFFANY STANDARDS

ASSURE A LIFETIME OF  
TROUBLE-FREE SERVICE



MODEL "SS"

ON SALE AT  
BETTER  
DEALERS  
EVERYWHERE

Here's the stand that's preferred by office workers and management alike. The many exclusive features make Tiffany unequalled in performance. Literature on request.

### Tiffany Stand Co.

7350 FORSYTH • ST. LOUIS 5, MO.

(Circle 138 for more information)

HAVE YOU HEARD ABOUT . . . HAVE YOU SEEN

**CONVOY "Chem-Board"\***

RIGID, PERMANENT, INEXPENSIVE

### record storage FILES

Chem Board storage Files are permanent. They cost and weigh about 50% less than steel; cost less than some corrugated paper files. They're shipped assembled, ready for use.

\*CHEM-BOARD is the product of Convoy's chemical impregnating process that makes corrugated board flint hard, rock strong.

### CONVOY

also makes a complete line of Tote Boxes, used by famous names in all types of industry.



WRITE FOR COMPLETE INFORMATION

**CONVOY, INC.**

P.O. Station B, Box 216-M  
Canton 6, Ohio

(Circle 111 for more information)

january 1954



cializes in mink and persian furs, which take on different color values depending upon the light and decor.

The showroom, as designed by Herbert Merrill Associates, was completely color, light and air conditioned. The ceiling was lowered to hide a number of cumbersome beams and the old sprinkler system. A new plaster ceiling, with inset frosted glass-cover fluorescent fixtures, was installed.

The ceiling beams would have interfered with regular duct work for central air conditioning and the ceiling could not be dropped enough to accommodate it. Therefore, room console units were used.

Colors of the ceiling, walls, floor and all fabric and furniture finishes were integrated with the lighting to give the right atmosphere for the furs to be properly displayed.

A folding wall was used to divide the showroom in order to give it versatility: it could also be used as a conference room or could be divided in separate buying and selling areas without disruption of regular showroom activity. m/m

### "worth

**Company acts as proxy:** Mothers of Victor Adding Machine Company men in the armed services are remembered on their special day with a corsage and a card saying: "If your son were home, we know he would personally bring your favorite flowers. However, in his absence, please accept this token as a remembrance of him on Mother's Day."

repeating"



Installation at 96  
Jackson "Office Master" Desks  
at THE DONNELLY GARMENT CO.,  
Kansas City, Mo., by CRAMER'S  
SAFE & OFFICE EQUIPMENT CO.,  
Kansas City.

## KEEN JUDGES OF GOOD STYLING

*Select Jackson Desks*

You would expect a successful maker of ladies' apparel to look for new office furniture with a style-conscious eye. And you will find — as did The Donnelly Garment Company — that Jackson Mastercrafted Desks are as distinctive in design as they are durable in construction. Theirs is the inherent warmth and beauty of native woods, fashioned to contribute to the prestige of finest offices . . . and to the working efficiency of all who use them. These same qualities can

do much toward improving output and promoting employee morale in your office. And your capable Jackson Desk Dealer is ready to help you work out the right layout for best all-around results.

WRITE DEPT. M-1 FOR YOUR

FREE GUIDE TO LOWER OFFICE COSTS  
and name of your Jackson Desk Dealer.



MEMBER OF WOOD OFFICE  
FURNITURE INSTITUTE



## JASPER OFFICE FURNITURE CO.

JASPER, INDIANA, U. S. A.

(Circle 121 for more information)

## VALET RACKS



### End All Wraps Problems In The Small Office

Replace crowded "hat trees" with efficient S-6 Office Valets (have room for guests too). Each Valet provides 6 spaced coat hangers, 6 ventilated hat spaces, umbrella stand and overshoe platforms in 30" x 16" floor space. Keep wraps aired, dry and "in press". Lifetime welded steel construction — never loosens, wobbles or tips over. Choice of modern baked finishes. Sold by leading office furniture dealers everywhere.

Write for catalog No. OV-22



VOGEL-PETERSON CO.  
1121 West 37th St. • Chicago 9, Ill.

(Circle 140 for more information)



### how did Millie get out in the hall?

Millie's out in the hall because somebody fluffed when planning office space. When it came down to brass tacks, there wasn't room for Millie. When you use Chart-Pak Office Templates, you can't go wrong—and the cost is negligible. Do your own office planning the easy, foolproof way — use Chart-Pak Templates—preprinted templates for everything—you can stick 'em down and pick them up again. You'll do a professional layout job. Chart-Pak materials also available for organization and flow charts; plant layout and graphing kits. Write for details.



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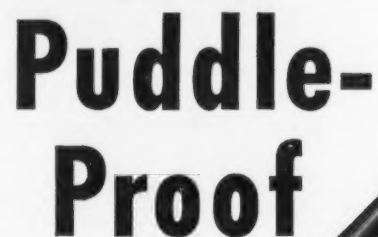
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(Circle 149 for more information)



**BERT M. MORRIS CO.**

(Circle 151 for more information)

form design

Time car

# Time card speeds payrolls

TIME COSTS ON CONTRACTS AFFIRMED

With contracts for engineering services to plants throughout the country, staff members often worked out of local offices. Many of the serviced plants were engaged in defense production and required exact data on actual time costs for their contracts. This card functioned for the local office, main office and the customer.

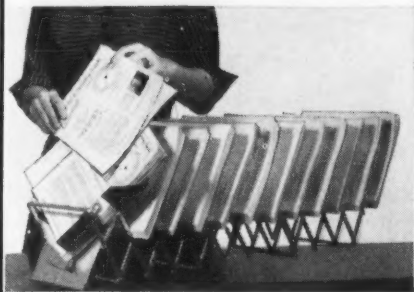
This system, which gives extra copies without additional writing, often reduces posting to auxiliary time records. The extra copy can also be used to corroborate time costs for "cost-plus" contracts. m/m

[illegible]

Three-part, carbon-interleaved time card supplies copies for main office, local office, and customer.



## Something NEW for COLLATING



Evans

### SPEEDY JOGGER

● Fits on end of any TU Evans Gathering Rack. As sheets are gathered from rack, drop each handful of papers criss-cross into Jogger. As you lift hands away—tap the handle—and sheets jog together into neat sets, ready for removal. Jogger is all aluminum—as are all Evans Gathering Racks.

● GUARANTEED to produce QUICKER and MORE ACCURATE results than any other collating aid on the market—Evans Gathering Racks come in 2 styles, 8 sizes. 6, 12 or 18-sections. Each section holds 500 sheets at inclined angle. Collapse for setting aside.

PICTURED: 12 section TU Rack at \$16.50. 7 other Racks—\$10.00 to \$25.00. Jogger is \$10.00.

See Your Dealer or Write:

**EVANS SPECIALTY CO., Inc.**  
421 N. Munford St., Richmond 20, Va.

(Circle 116 for more information)



### RITE-LINE COPYHOLDER

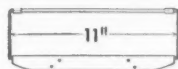
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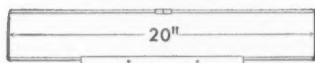
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Accommodates all widths of copy from a machine tape to 20 inches.



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(Circle 135 for more information)

january 1954

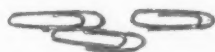
# clippings

NEW PRODUCTS IN THE EDITOR'S MAIL

### Booklet reports on short cut for tax forms preparation

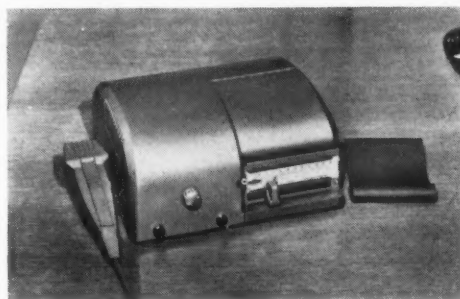
Accountants in their search for paper work short cuts, now have a simplified way to prepare schedules, tax returns, financial statements, reports of surveys, audits and other professional services. They purchase a new kind of duplicating master on which a tax form, report skeleton, or similar basic information appears in reproducing ink. They fill in necessary words and figures with pen, pencil or typewriter. The masters, so prepared, are then attached to the duplicating machine and few or many facsimile copies of both the form and added information are quickly run off.

For a free booklet describing the complete operation, Circle number 188 on the Reader Service Card.



### Error-free dictation on continuous magnetic belt

The basic feature of a new dictation machine is the magnetic recording of the dictator's words on an endless belt. The belt can be used and re-used an unlim-



ited number of times, can be mailed or filed for future reference; it has a 15 minute limit, the time cycle found most practical for office use.

Since there is no stylus used, there is no wear on the magnetic belt and all surface and operating noises are completely eliminated. The only sounds recorded on the belt are those of the dictator's voice.

By simply backing up the belt to the point where an error was made and re-dictating right over what was originally dictated, a correction is made and there is no need for marking a correction slip. There is also no possibility of the tran-



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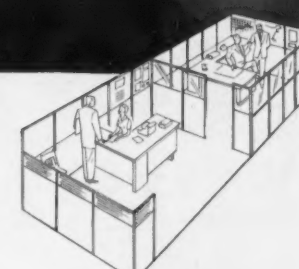
and Visible Records

(Circle 152 for more information)






Cincinnati 12, Ohio



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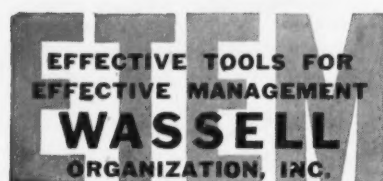


## "I hated filing too, before **CORRES-FILE..** now it's laborless filing - and in half the time!"

For 60 long years the 4-drawer file has been a necessary evil — since 1893 filing clerks have been pulling, pushing, stretching, stooping, kneeling, squatting — performing more like gymnasts than office workers. No wonder the personnel turnover for filing clerks is the highest — and comparative efficiency the lowest. But, at last, filing drudgery can be eliminated. Office modernization can

include the filing system too — because Corres-File has become a reality. Designed to fill a vital and specific need, Corres-File eliminates more than 50% of clerical operating time — this brings your filing operation up to new heights of filing speed, efficiency — and economy. Send today for complete information.

**THERE'S A CORRES-FILE NEAR YOU - ASK FOR A DEMONSTRATION TODAY!**



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(Circle 141 for more information)

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(Circle 128 for more information)

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**ANYONE CAN USE**—Quick, safe, easy operation!  
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(Shown Here).

**Also Available—**  
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**THE SHREDMASTER CORPORATION**  
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Opposite PRR Station

(Circle 136 for more information)

scriber not catching the correction. Every operating control—dictate, listen, back up—is centered on the hand microphone for ease and convenience of operation.

For more information, Circle number 181 on the Reader Service Card.

### Vertical collator handles 20,000 pick-ups per hour

A new fully-automatic, suction-fed, four station vertical collator handles 12-lb. to 100-lb. stock and sheet sizes 6" x 7½" to 11" x 14". Its variable speed device produces up to 20,000 pick-ups per hour. Each station holds a 4" stack of sheets, which are automatically kept at proper feeding height. Precision calipers automatically stop the machine if a single sheet is missed or if two sheets are picked up at any one of the stations. A flashing light instantly calls attention to the station affected. A single operator can work from a seated position within easy reach of the delivery.

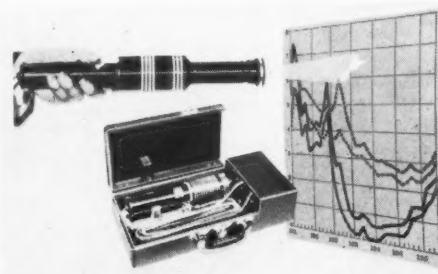
For further information, Circle number 195 on the Reader Service Card.



### Electric pointer for use with visual aids training

The use of visual training aids in business has reached an all time high and the wooden pointer—only good in a lighted room and with the lecturer right at the screen or chart—is becoming obsolete.

An electric projection pointer now en-



ables a lecturer to cast a sharp, color-free arrow image from any point in the auditorium. By merely pressing a button, emphasis can be given to anything on the screen.

For more information, Circle number 183 on the Reader Service Card.

### New model electronic printers for specific production purposes

A new electronic printer employs facsimile reproduction by means of a special combination of optics and electronics. Ordinary paper cards are used as source



records, on which repetitive information has been typewritten. These image-bearing cards are automatically fed to a scanning station where the data is photo-electrically scrutinized. Electrical pulses, generated by the scanner, are amplified electronically and actuate a series of printing vibrators which reproduce the source data in facsimile on various kinds of paper records. There are no plates as in conventional addressing machines.

Four different models are available, designed for certain types of paper work production. The simplest machine imprints four line address labels on a continuous paper strip; a second model simultaneously prints two such strips from a single scanning, in a single run. The third machine writes information on various types of pre-printed forms such as bills, checks, notices and sales promotional material and the fourth transcribes information onto envelopes, cards and other unit forms from master tapes.

For more information, Circle number 184 on the Reader Service Card.



### Free booklet shows 160 ways to use automatic typing

A recently prepared booklet tells of 160 different ways automatic typing can be profitably used in business. Divided into classifications such as Manufacturers, Banks, Publishers, Medical and other fields, the booklet shows the many ways automatic typing can be utilized to cut correspondence and typing costs, based on a series of surveys among users of automatic equipment.

For more information, Circle number 180 on the Reader Service Card.



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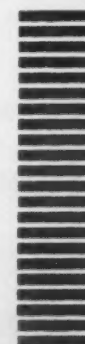
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## ADVERTISING INDEX

Addo Machine Co., Inc.	10
Agency: The F. W. Prella Co.	
Addo Machine Co., Inc. (Roneo)	17
Agency: The F. W. Prella Co.	
G. J. Aigner Co.	16
Agency: The McNulty Advertising Agency	
All-Steel Equipment, Inc.	36
Agency: Hollingsworth & Collins	
Apsco Products, Inc.	30
Agency: Julian R. Besel & Associates	
Avery Adhesive Label Corp.	17
Agency: The Martin R. Klitten Co., Inc.	
Browne-Morse Co.	11
Agency: The Jaqua Co.	
Burroughs Adding Machine Co.	35
Agency: Campbell-Ewald Co.	
Chart-Pak, Inc.	31
Agency: O. S. Tyson & Co., Inc.	
Chrysler Corp.—Airtemp Div.	24
Agency: Grant Advertising, Inc.	
Columbia Ribbon & Carbon Mfg. Co.	19
Agency: E. M. Freystadt Associates, Inc.	
Convoy, Inc.	31
Agency: Rex Farrall, Inc.	
Copy-Craft, Inc.	21
Agency: Osgood & Hazen	
Ralph C. Coxhead Corp.	18
Agency: United Advertising Agency	
Davidson Corp.	12
Agency: Gotham Advertising Co., Inc.	
A. B. Dick Co.	19
Agency: Fuller & Smith & Ross Inc.	
Evans Specialty Co., Inc.	33
Agency: Virginia S. Morton	
Filmsort, Inc.	4
Agency: Rea, Fuller & Co.	
The General Fireproofing Co.	2
Agency: The Griswold-Eshleman Co.	
The Globe-Wernicke Co.	33
Agency: Kamman-Mahan, Inc.	
George B. Graff Co.	23
Agency: The Eddy-Rucker-Nickels Co.	
The Haloid Co.	22
Agency: Hutchins Advertising Co.	
Imperial Desk Co.	27
Agency: Keller-Crescent Co.	
Jasper Desk Co.	28
Agency: Walter C. Hellmann, Advertising	
Jasper Office Furniture Co.	31
Agency: Keller-Crescent Co.	
LeFebure Corp.	16
Agency: Chester A. Ettinger	
Marsh Stencil Machine Co.	23
Agency: Krupnick & Associates, Inc.	
The McBee Co.	3
Agency: C. J. LaRoche & Co., Inc.	
Metalcraft, Inc.	16
Millers Falls Paper Co.	18
Agency: The Callaway Associates	
The Mills Co.	29
Agency: Meermans, Inc.	
Bert M. Morris Co.	32
Agency: Hixson & Jorgensen, Inc.	
National Litho Forms Co.	5
Outlook Envelope Co.	5
Agency: Arthur C. Barnett	
Oxford Filing Supply Co., Inc.	34
Agency: Joseph Reiss Associates	
Ozo Sales Corp.	25
Agency: Ben Sackheim, Inc.	
Parsons Paper Co.	6
Agency: Wilson, Haight, Welch & Grover, Inc.	
Peerless Photo Products, Inc.	14
Agency: John Mather Lupton Co., Inc.	
Personnel Materials Co.	13
Agency: Grimm & Craigle	
Pitney-Bowes, Inc.	23
Agency: L. E. McGivena & Co., Inc.	
Record Controls, Inc.	13
Agency: Goodkind, Joice & Morgan, Inc.	
Remington Rand Inc.	8
Agency: Leeford Advertising Agency, Inc.	
Rising Paper Co.	5
Agency: Gordon Baird Associates, Inc.	
Rite-Line Corp.	33
Agency: E. M. Freystadt Associates, Inc.	
The Shredmaster Corp.	34
Agency: Gramercy Advertising Co., Inc.	
The Sturgis Posture Chair Co.	20
Agency: Blaco Advertising Agency	
Tiffany Stand Co.	31
Agency: Padco Advertising Co.	
VISirecord, Inc.	7
Agency: Hiram Ashe Advertising, Inc.	
Vogel-Peterson Co.	31
Agency: Ross Llewellyn, Inc.	
Wassell Organization, Inc.	34
Agency: James R. Flanagan Advertising Agency	
Watson Mfg. Co., Inc.—Rol-Dex Div.	30
Agency: Griffith & Rowland	
Weber Addressing Machine Co.	15

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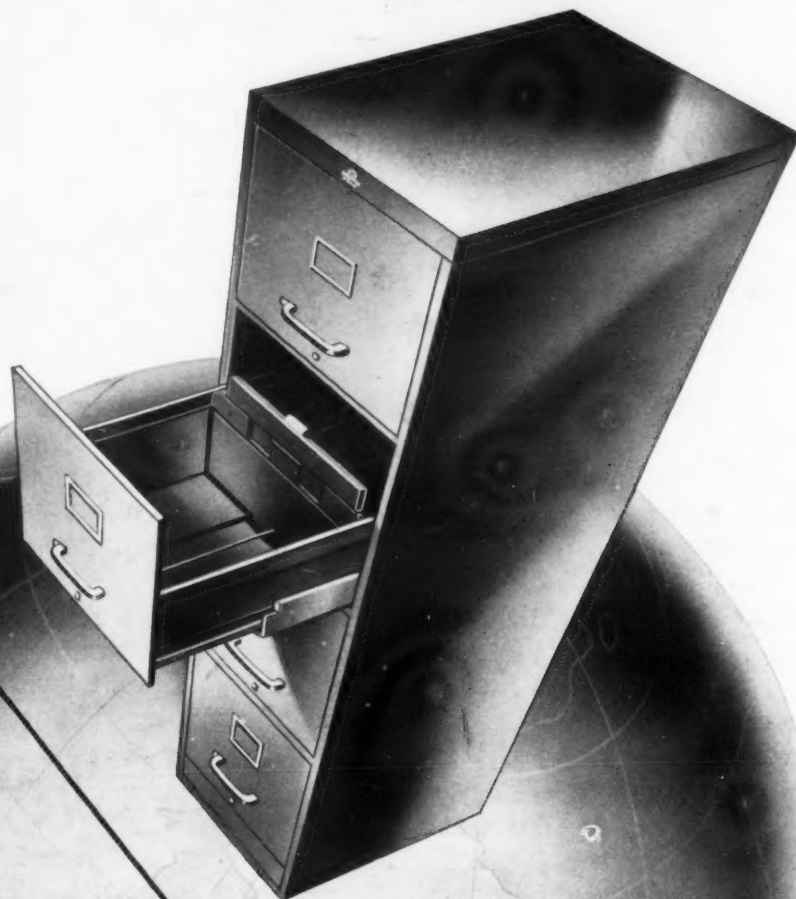
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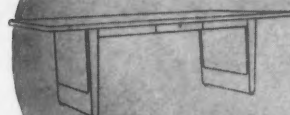


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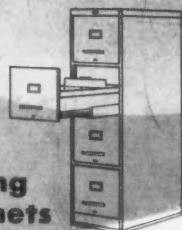
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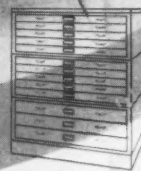
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